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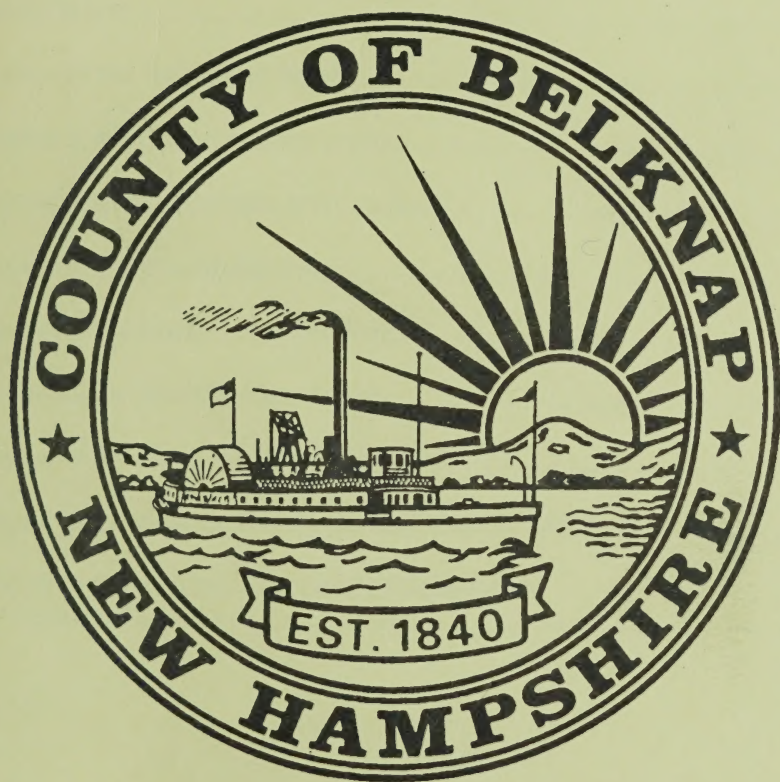
# Annual Report

of the

## COMMISSIONERS

of the

## COUNTY OF BELKNAP



For the Year Ending  
December 31, 1988

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# 1988

## Slate of Belknap Officers

### Commissioners

Bradbury E. Sprague, Chairman, Meredith  
Edwin I. Chertok, Vice-Chairman, Laconia  
Norman C. Marsh, Clerk, Gilford

### County Treasurer

H. Max Wakeman, Laconia

### County Attorney

Edward J. Fitzgerald III, Laconia

### Sheriff

Robert F. Gilbert, Laconia

### Clerk of Superior Court

Dana W. Zucker, Gilford

### Judge of Probate

Christina M. O'Neil, Laconia

### Registrar of Probate

Estelle J. Dearborn, Laconia

### Deputy Registrar of Probate

Kathleen J. Hamel, Laconia

### Registrar of Deeds

Everett D. Wheeler, Laconia

### Deputy Registrar of Deeds

Rachel M. Normandin, Laconia

### Administrator of the County Home

Donald D. Drouin, Sr., Gilford

### Superintendent Department of Corrections

Walter R. Newcomb, Centre Harbor

### County Medical Referee

Norman G. B. McLetchie, M.D., Laconia



**County Finance Director**

Philip P. Daigneault, Laconia

**Human Services Administrator**

Carol N. Schonfeld, Concord

**Superintendent of Buildings & Grounds**

Peter Vangjel, Laconia

**County Chaplains**

Reverend Harry Woodley

Reverend Madeline Klose

Father Gerard Boucher

# 1988

## Belknap County Convention

(Legislative Delegation)

- District No. 1** Centre Harbor, New Hampton, Sanbornton  
Steven Maviglio
- District No. 2** Tilton  
Barbara Bowler
- District No. 3** Centre Harbor, New Hampton, Sanbornton, Tilton  
Kenneth A. Randall, Chairman
- District No. 4** Meredith  
Charles Vogler  
Earle D. Hardy
- District No. 5** Belmont, Gilford  
Raymond Wixson Robert S. Hawkins  
Richard H. Campbell Ralph W. Pearson
- District No. 6** Alton, Gilmanton  
Milton G. Jensen  
Matthew Locke
- District No. 7** Barnstead  
Paul A. Golden
- District No. 8** Laconia (Ward 4)  
Dean Dexter, *Clerk*
- District No. 9** Laconia (Ward 1)  
A. Donald Thurston
- District No. 10** Laconia (Wards 2 & 5)  
Dennis Bolduc  
Lawrence Richardson
- District No. 11** Laconia (Ward 3)  
Robert Turner
- District No. 12** Laconia (Ward 6)  
Malcolm W. Harrington
- District No. 13** Laconia (Wards 1, 2, 3, 5 & 6)  
Robert G. Holbrook

### Executive Committee:

Kenneth Randall, *Chairman*  
Dean Dexter, Dennis Bolduc, Earle Hardy  
Ralph Pearson, Milton Jensen, Barbara Bowler

# Report of the Belknap County Commissioners

The Belknap County Commissioners are pleased to report the year 1988 was one of continued accomplishments.

The construction of the Jail is underway and progressing in a timely manner and a work program for inmates at the House of Correction has been adopted. The Commissioners commend the Building Committee, Clerk of the works and the House of Corrections Superintendent and his Staff for their continued supervision of the facility under construction. They reflect what can be done when people work together to obtain the best results and still stay within budget.

The Commissioners commend all the Departments Heads, as they have once again demonstrated their professional abilities in maintaining an outstanding degree of accomplishment. While addressing the concerns of the communities, their able bodied men and women and their staffs have managed to maintain and improve the quality of services returned to the taxpayers.

We wish to thank the County Delegation for its wisdom and guidance as well as the citizens of Belknap County for their support. Your Commissioners will strive to continue to serve all the residents of Belknap County.

Respectfully submitted,  
Bradbury E. Sprague, *Chairman*  
Edwin I. Chertok, *Vice Chairman*  
Norman C. Marsh, *Clerk*



# Belknap County Convention

(Legislative Delegation)

January 25, 1988

County Courthouse, Laconia, NH

## MINUTES OF MEETING

**PRESENT:** Reps. Kenneth Randall, Dean Dexter, Robert Holbrook, Richard Campbell, Jr., Charles Vogler, Raymond Wixson, Robert Hawkins, Matthew Locke, Ralph Pearson, Robert Turner and Earle Hardy.

**ABSENT:** Reps. Lawrence Richardson, Milton Jensen, Barbara Bowler, A. Donald Thurston, Steven Maviglio, Paul Golden, Malcolm Harrington and Dennis Bolduc.

Meeting convened by Chairman Randall at 7:45 p.m.

Bud Daignault, Finance Director, presented a letter of January 22, 1987 enumerating year-end transfers and discussed those transfers before those present.

On motion by Rep. Robert Hawkins and second by Rep. Pearson, it was moved that budgetary transfers in the amounts of \$94,050.00 and \$52,450.00 be approved as listed by the line-item in the memorandum dated January 22, 1988 to the Commissioners from the County Finance Director entitled subject "Transfers" on file in the Commissioners office.

*Motion carried.*

Meeting adjourned at 8:10 p.m.

Dean Dexter, *Clerk*

# **Belknap County Convention**

## **(Legislative Delegation)**

**February 1, 1988**

**County Courthouse, Laconia**

### **MINUTES OF MEETING**

**PRESENT:** Reps. Kenneth Randall, Dennis Bolduc, Dean Dexter, Steve Maviglio, Earle Hardy, Bob Turner, Ralph Pearson, Robert Holbrook, Barbara Bowler, Matthew Locke, Milton Jensen, Bob Hawkins.

**ABSENT:** Reps. Lawrence Richardson, A. Donald Thurston, Paul Golden, Malcolm Harrington, Charles Vogler, Raymond Wixson, Richard Campbell.

The meeting convened at 7:30 p.m. with Chairman Kenneth Randall presiding.

The chairman announced that the delegation's representative to the County Extension Service is Rep. Maviglio, replacing Rep. Bowler.

Rep. Locke and Rep. Bolduc briefed the delegation on the Committee on Outside Agencies' deliberations, presented preliminary recommendations, and answered questions.

Meeting adjourned at 8:10 p.m.

Dean Dexter  
*Delegation Clerk*

# **Belknap County Convention**

## **(Legislative Delegation)**

**February 8, 1988**

**County Courthouse, Laconia**

### **MINUTES OF MEETING**

**PRESENT:** Reps. Randall, Dexter, Hardy, Turner, Pearson, Holbrook, Richardson, Jensen, Hawkins, Thurston, Vogler, Maviglio, Campbell, Golden, Harrington, and Bolduc.

**ABSENT:** Reps. Locke, Wixson, and Bowler.

The meeting convened at 7:30 p.m. with Rep. Kenneth Randall presiding.

Rep. Jensen presented a report from the Committee on Law Enforcement; analysis of the Sheriff's Department and Department of Corrections' budget requests.

Rep. Hardy presented a report of the Subcommittee on the Nursing Home, made recommendations and answered questions.

The Chairman appointed a committee of the delegation to study the feasibility of procuring an integrated computer system that would link all county departments. The committee would work with each department head to analyze each department's computer needs. The committee will submit its report in time for this year's final budget action. Rep. Vogler was appointed chairman, with Representatives Campbell, Hawkins, and Jensen to serve as members.

The Chairman charged the Wage Committee to evaluate the wage situation with the nursing staff at the County Home and file a report of its findings with the delegation prior to the setting of the 1988 budget.

The meeting adjourned at 9:35 p.m.

**Dean Dexter**  
*Delegation Clerk*

# **Belknap County Convention**

**(Legislative Delegation)**

**February 21, 1988**

**County Courthouse, Laconia**

## **MINUTES OF MEETING**

**PRESENT:** Reps. Bolduc, Pearson, Campbell, Vogler, Golden, Harrington, Randall, Richardson, Turner, Hawkins.

**ABSENT:** Reps. Jensen, Hardy, Holbrook, Locke, Thurston, Maviglio, Bowler, Wixson, Dexter.

The delegation convened at 7:40 p.m.

Rep. Campbell gave a report on the Courthouse Budget, followed by a discussion. Rep. Campbell was asked to report on the County Attorney's request for an assistant at the next meeting.

Rep. Harrington reported on the Airport Authority's budget request, and Rep. Randall reported on the Fire Dispatch Center's budget.

The meeting adjourned at 8:53 p.m.

Dennis R. Bolduc  
*Vice-Chairman and  
Acting Clerk*



# Belknap County Convention

## (Legislative Delegation)

February 29, 1988  
County Courthouse, Laconia

### MINUTES OF MEETING

PRESENT: Reps. Randall, Dexter, Richardson, Turner, Locke, Maviglio, Vogler, Pearson, Campbell, Golden, Harrington, Bolduc, Hawkins.

ABSENT: Reps. Wixson, Thurston, Hardy, Bowler, Holbrook, Jensen.

ALSO PRESENT: Philip Daigneault, County Financial Coordinator.

The meeting convened at 7:30 p.m.

Mr. Daigneault reported on the costs associated with the county's recently recalculated workman's compensation costs, which will require upward adjustments in the Commissioners' proposed budget in the amount of \$86,894 (\$41,232 assigned to the nursing home budget, and \$45,662 assigned to the general fund), and recommended adjustments be made in anticipated revenues to compensate for the unexpected increases.

Rep. Richardson reported on expenses to the County Medical Examiner's Office and the availability of video equipment in the Department of Corrections and the Sheriff's Office.

Rep. Campbell reported on the County Attorney's request for an assistant county attorney.

Rep. Vogler moved/Rep. Locke second, that \$16,500 be deleted from the County Attorney's budget which was assigned for an assistant county attorney.

*Motion carried on a 3-9 vote.*

Rep. Pearson reported that departmental requests for salary increases at the County Home above the labor contract have been withdrawn.

Rep. Turner noted that the \$19,000 deleted from the above matter could be applied to the contractual services account.

Rep. Vogler moved/Rep. Hawkins second, that nursing service contract remain at \$20,000 as listed in the original department request (and that the \$19,000 not be applied to that account).

Rep. Dexter moved/Rep. Pearson second, that the motion be tabled until next week, pending the receipt of further information.

*Motion carried.*

The meeting adjourned at 8:50 p.m.

Dean Dexter  
Delegation Clerk

# Belknap County Convention

## (Legislative Delegation)

March 14, 1988  
County Courthouse, Laconia

### MINUTES OF MEETING

PRESENT: Reps. Randall, Maviglio, Harrington, Golden, Campbell, Turner, Bolduc, Pearson, Holbrook, Jensen, Vogler, Hawkins, Wixson.

ABSENT: Reps. Richardson, Dexter, Locke, Thurston, Bowler, Hardy.

The meeting commenced at 7:40 p.m.

On motion of Rep. Hawkins/Rep. Holbrook second, it was moved to transfer \$8,532.04 from the Revenue Sharing account to the General Fund Miscellaneous Income account. *The motion passed.*

On motion of Rep. Pearson/Rep. Hawkins second, it was moved that the salary recommendations for unclassified county employees, as presented by the Commissioner, be adopted, with the exception of the Director of Human Services. The salaries will be as follows:

Financial Coordinator	\$37,000
Superintendent of Jail and House of Corrections	\$33,000
Nursing Home Administrator	\$38,500
Director of Nurses	\$31,000
Director of Human Services	\$26,500
<i>The motion passed.</i>	(instead of \$25,500)

Rep. Vogler, Chairman of the Computer Subcommittee, reported that the Financial Coordinator is studying computer needs, and that the subcommittee will report on the issue to the delegation in May.

On motion of Rep. Turner/Rep. Campbell second, it was moved that one dollar be placed in the Computer System account, and one dollar in the System Software account, to hold these two accounts open for future use. *The motion passed.*

On motion of Rep. Golden/Rep. Turner second, it was moved that \$30,000 be added to the budget to fund a new van for the nursing home. *The motion passed on a 7-4 division vote.*

On motion of Rep. Jensen/Rep. Turner second, it was moved that \$8,000 be added for dispatchers' salaries in the Sheriff's budget *The motion was withdrawn.*

On motion of Rep. Jensen/Rep. Turner second, it was moved that \$300 be added to the postage account in the Sheriff's budget. The motion passed.

The meeting adjourned at 9:11 p.m.

Dennis R. Bolduc  
*Vice-Chairman and  
Acting Clerk*

# Belknap County Convention

## (Legislative Delegation)

March 21, 1988  
County Courthouse, Laconia

### MINUTES OF MEETING

**PRESENT:** Reps. Randall, Bolduc, Dexter, Hardy, Richardson, Turner, Pearson, Holbrook, Bowler, Hawkins, Jensen, Campbell, Locke, Vogler, Golden, Harrington, Wixson.

**ABSENT:** Reps. Maviglio, Thurston.

The meeting convened at 7:35 p.m.

Sheriff Gilbert explained his plans to eliminate the Lieutenant's position (due to a retirement), and in its place to create two new positions: i.e., clerk/typist in the civil division, and an administrative assistant; and to also fund part-time dispatchers and fill-in overtime.

On motion of Rep. Golden/Rep. Turner second, it was moved that \$8,637.21 be added to the Sheriff's Department budget to fully fund the above-mentioned reorganization, to result in a total funding of this line-item (number 0140) to be \$104,637.21. *The motion passed.*

On motion of Rep. Locke/Rep. Bolduc second, it was moved that the County Conservation District budget be cut by \$2,000 to \$26,036. *The motion failed.*

On motion of Rep. Vogler/Rep. Bolduc second, it was moved that \$30,000 earmarked for a new van at the county home be eliminated. *The motion passed on a roll-call vote, as follows:*

**Yes (13):** Bolduc, Dexter, Hardy, Pearson, Holbrook, Bowler, Hawkins, Jensen, Campbell, Locke, Vogler, Harrington, Randall.

**No (4):** Richardson, Turner, Golden, Wixson.

**Not voting (absent) (2):** Thurston, Maviglio.

On motion of Rep. Dexter/Rep. Hardy second, it was moved that \$10,000 be deleted from the Lakes Region Health Agency account.

Rep. Pearson moved/Rep. Locke second, that the amount of the reduction be increased by \$35,000, to bring the line-item (number 0006) to zero. Rep. Dexter agreed to the amendment *The amendment passed. The motion passed.*



On motion of Rep. Hawkins/Rep. Turner second, it was moved that one percent of the budget be designated as a contingency fund on page 30 of the March 21, 1988 computer print-out. *The motion passed.*

On motion of Rep. Pearson/Rep. Richardson second, it was moved that the 1988 Belknap County operating budget as presented under the "executive committee" column in the March 21, 1988 computer print-out, as amended this date, be adopted; and that the Commissioners be authorized to raise by taxation the following amount: \$4,625,000.00. The motion passed on a roll-call vote, as follows:

**Yes (12):** Hardy, Pearson, Bowler, Jensen, Campbell, Vogler, Harrington, Randall, Richardson, Turner, Golden, Wixson.

**No (5):** Bolduc, Dexter, Holbrook, Hawkins, Locke.

**Not voting (absent) (2):** Maviglio, Thurston.

On motion of Rep. Turner/Rep. Hawkins second, it was moved that all monies appropriated for all line-items of the 1988 Belknap County budget, as approved this date, shall be non-transferable without the express approval of the Executive Committee or the full delegation, in accordance with RSA 24:14. *The motion passed.*

On motion of Rep. Hardy/Rep. Richardson second, it was moved that, notwithstanding any other policy to the contrary so adopted, the Commissioners are hereby authorized to transfer funds within each department from line-item to line-item, without prior Executive Committee or delegation approval, not to exceed the sum of \$2,000 on any given instance. A report of such transfers will be submitted monthly to the delegation. *The motion passed.*

On motion of Rep. Harrington/Rep. Hawkins second, it was moved that the Clerk or Chairman of the delegation be hereby authorized to make any purely technical and/or administrative changes in the 1988 Belknap County budget, as approved this date, in order to finalize the finished draft and prepare the document for transmission to the State Department of Revenue Administration. *The motion passed.*

On motion of Rep. Hawkins/Rep. Wixson second, it was moved that \$6,000 be taken from the Contingency account to fund soil borings on the jail construction project. *The motion passed.*

The meeting adjourned at 9:35 p.m.

Dean Dexter  
Delegation Clerk

# Belknap County Convention

## (Legislative Delegation)

May 16, 1988  
County Courthouse, Laconia

### MINUTES OF THE MEETING

**PRESENT:** Reps. Harrington, Hardy, Vogler, Campbell, Locke, Jensen, Bowler, Holbrook, Pearson, Wixson, Dexter, Turner, Maviglio, Randall, Hawkins.

**ABSENT:** Reps. Richardson, Golden, Thurston.

On motion of Rep. Pearson/Rep. Vogler second, it was moved that the Register of Deed's salary be set at \$30,500 (from \$27,000). *The motion passed.*

On motion of Rep. Pearson/Rep. Vogler second, it was moved that the Sheriff's salary be set at \$33,500 (from \$30,000). *The motion passed.*

On motion of Rep. Pearson/Rep. Vogler second, it was moved that the County Attorney's salary be set at \$45,000 (from \$40,000). *The motion passed.*

On motion of Rep. Pearson/Rep. Vogler second, it was moved that the County Commissioners' salaries be set at \$6,000, and that the Chairman's salary be set at \$6,500. *The motion passed.*

On motion of Rep. Pearson/Rep. Vogler second, it was moved that the County Treasurer received \$2,500. *The motion passed on a roll-call vote (10-6).*

**Yes (10):** Reps. Harrington, Hardy, Vogler, Campbell, Jensen, Pearson, Wixson, Hawkins, Randall, Turner.

**No (6):** Reps. Locke, Bowler, Holbrook, Dexter, Maviglio, Bolduc.

On motion of Rep. Pearson/Rep. Vogler second, it was moved that the delegation per diem be raised to \$25 (from \$15), plus 23 cents per mile (mileage remains the same). *The motion failed on a roll-call vote (7-8).*

**Yes (7):** Harrington, Hardy, Pearson, Wixson, Hawkins, Turner, Maviglio.

**No (8):** Vogler, Campbell, Bolduc, Jensen, Locke, Holbrook, Dexter, Randall.

On motion of Rep. Hawkins/Rep. Turner second, it was moved that \$5,000 be transferred to the County Attorney Professional Fees account to cover an investigation into the affairs of the Laconia City Planning Board. *The motion passed.*

On motion of Rep. Wixson/Rep. Bowler second, it was moved to reconsider the vote taken on the county budget and to re-open said budget for the purpose of appropriating \$45,000 for the Lakes Region Mental Health Center. *The motion was withdrawn.*

On motion of Rep. Wixson/Rep. Bowler second, it was moved that \$45,000 for funding the Lakes Region Mental Health Center appropriations be transferred from unanticipated surplus at the County Home.

*Discussion on the motion was suspended* when the Chairman called for a vote on whether there was support in the delegation for appropriating \$45,000 to Lakes Region Mental Health if a source of funding can be found. *A roll-call vote (7-9) showed there was not such support.*

**Not To Support (9):** Hardy, Vogler, Bolduc, Jensen, Hawkins, Turner, Locke, Holbrook, Dexter.

**To Support (7):** Harrington, Campbell, Pearson, Wixson, Bowler, Maviglio, Randall.

Rep. Vogler presented a report of the Computer Study Committee. The report is appended to these minutes.

On motion of Rep. Vogler/Rep. Hawkins second, it was moved that funds be transferred from the nursing home surplus to accounts in the Financial Coordinator's office to fund the purchase of a computer system and software in the following manner:

- Reduce account 5020-0019 (Nursing Home) by \$100,000.
- Establish Nursing Home Surplus account 5020-0020 with \$100,000.
- Reduce account 8310-0005 (Nursing Home Transfer Funds) by \$100,000.
- Increase account 4101-0901 (Computer System) by \$59,400 (to \$59,401).
- Increase account 4101-0902 (System Software) by \$40,600 (to \$40,601).

*The motion passed.*

The meeting adjourned at 10:00 p.m.

Dean Dexter  
Delegation Clerk

**COMPUTER PROPOSAL  
COUNTY OF BELKNAP  
Presented May 16, 1988**

***Preface***

In an attempt to configure a total systems approach to the mechanization of the Finance Office, Sheriff's Department, Corrections and Nursing Home, our needs were first determined in the area of software applications being primary and the hardware to operate those programs being secondary.

With this goal in mind, several organizations were contacted:

Business Management Systems, Franconia, NH

Digital Computer Systems, Bedford, NH

Business Data Services, Deerfield, NH

The Computer Center, Falmouth, ME

DLH/INE Corporation, New Bedford, MA

Strategic Software, Gilford, NH

IBM, Bedford, NH

Of the above vendors, some of which deal in both software and hardware, none could provide all of the software requirements felt necessary to accommodate Belknap County's needs.

With this in mind, we looked at software applications meeting those requirements with further consideration given to an attempt at involving as few vendors and systems people as necessary. In other words, we did not want to deal with several software applications and two or three hardware vendors.

Our attentions were focused not only on the applications themselves but the strengths of the companies we were dealing with and their ability to back up their products and track records with the service of hardware and software.

***Software Requirements for Belknap County:***

**Finance Office**

General Ledger Accounting System inclusive of receivables & payables

Payroll

Budget application with interface to General Ledger

Fixed Asset reporting

Word Processing

Spreadsheet Analysis

**Sheriff's Department**

Computer Aided Dispatch

Writ Service application with billing & receivables

Word processing



**Corrections**

Inmate Processing  
 Word processing  
 Spreadsheet analysis

**Nursing Home**

Patient Billing  
 Residents Funds  
 Inventory (medications & foodstuffs)  
 Word processing

**Exclusion**

During the initial stages of our quest for a total systems approach it was determined that both IBM and Digital could not meet the software needs; however, IBM hardware was quoted in one of the proposals submitted.

In talking with Digital, it was not only apparent they could not meet the software requirements, but they were hesitant about quoting numbers because the area of \$100,000.00 would only cover hardware.

**Business Management Systems/Strategic Software**

Hardware	Software	Maintenance	Totals
\$65,315.00	\$36,600.00	\$ 9,606.00	\$111,521.00

**Proposal: NCR**

CPU w/12 terminals and 8 printers.

Does not include patient billing and patient accounts or human services application.

Software applications for writ service, inmate processing would have to be written - estimated cost inclusive of above.

Additional cost of software not included based upon Business Data Services figures would be \$6,500.00.

**DLH/INE**

Hardware	Software	Maintenance	Totals
\$65,800.00	\$22,500.00	\$ 9,130.00	\$97,430.00

**Proposal: IBM**

S/36 w/12 terminals and 8 printers.

Does not include Computer Aided Dispatch, patient billing, patient accounts, inmate processing or human services application and writ service application.

Above representative of additional costs amounting to approximately \$17,500.00 plus maintenance of software.

**Computer Center/Strategic Software**

Hardware	Software	Maintenance	Totals
\$61,074.00	\$40,680.00	\$10,082.00	\$111,386.00

**Proposal: Altos**

Proposal includes additional vendors for inmate processing and Nursing Home software.

Even with additional vendors still lacking human services application and resident/patient accounts.

Note: References

**Business Data Services/Strategic Software**

Hardware	Software	Maintenance	Totals
\$75,208.00	\$32,075.00	\$10,353.00	\$111,636.00

**Proposal: Burroughs**

4 Master Work stations, 8 terminals and 8 printers NCR

**CPU**

Meets all software needs and deals with two vendors.

**Summary:**

Business Data Services meets all requirements in terms of software applications and the number of people Belknap County would have to deal with. This being two vendors. BDS installs and services all software and hardware as does Strategic Software. There is also an application that addresses child care billing that could be utilized in Human Services.

BDS has developed the majority of the software and sold it to GEMENI. All software is installed and operating successfully in Rockingham County. Many of the updates in software as a result of the Rockingham installation will be made available to Belknap County.

Charles Vogler, *Chairman*

Robert Hawkins

Richard Campbell

Milton Jensen

# Belknap County Convention

## (Legislative Delegation)

September 19, 1988  
County Courthouse, Laconia, NH

### MINUTES OF MEETING

- PRESENT: Reps. Randall, Dexter, Hardy, Jensen, Campbell, Bowler, Hawkins, Pearson, Turner, Maviglio, Thurson.
- ABSENT: Reps. Harrington, Richradson, Bolduc, Holbrook, Wixson, Vogler, Golden, Locke.
- ALSO PRESENT: County Commissioners Bradbury E. Sprague and Norman Marsh, Gunstock Commissioners Paul Normandin and Paul Rich, Gunstock Director Richard Tapply, Gunstock Financial Officer Greg Goddard, and Sheriff Robert Gilbert.

The meeting convened at 7:45 p.m.

County Commission Chairman Bradbury Sprague led the delegation and guests present in a moment of silent prayer in memory of Commissioner Edwin I. Chertok's daughter, Susan Gail, who passed away over the weekend (Saturday, September 17).

On motion of Rep. Hawkins, Rep. Dexter second, it was moved to authorize the Gunstock Area Commission to borrow amounts, not to exceed in total \$400,000 (Four Hundred Thousand Dollars), on the credit of the county for season start-up purposes, to be repaid at the end of the 1988-89 ski season.

Gunstock Commission Chairman Paul Normandin addressed the delegation and answered questions. *The motion passed unanimously.*

On motion of Rep. Hawkins, Rep. Turner second, it was moved to authorize the acceptance of certain financial contributions to the county for purposes of purchasing a new van at the Belknap County Home. *The motion passed unanimously.*

On motion of Rep. Hawkins/Rep. Dexter second, it was moved to create a budgetary line-item in the 1988 budget in which to document the receipt and expenditure of such donated funds. *The motion passed unanimously.*

On motion of Rep. Turner, Rep. Thurston second, it was moved to limit the use of said donated funds for the sole purpose of purchasing a van for use at the Belknap County Home. The expenditures from the newly created line-item for these donated funds shall not exceed receipts.

County Commission Chairman Sprague addressed the delegation and answered questions. *The motion passed unanimously.*

On motion of Rep. Hardy/Rep. Turner second, it was moved that the County Commissioners be authorized to transfer funds in the amount of \$20,000 in their accounts; \$12,000 in the Sheriff's accounts; and \$10,000 in nursing accounts, as identified in a memorandum to the commissioners from the financial director, dated September 19, 1988, on file in the commissioners' office. *The motion passed unanimously.*

The sheriff requested that a position in the dispatch center be upgraded to a new position to be entitled: "Senior Dispatch" (from Grade 7, Step 6 to Grade 8, Step 6). A new job description has been drafted for the position.

On motion of Rep. Hawkins/Rep. Thurston second, it was moved that the new position be authorized and funded from accounts already appropriated. *The motion passed unanimously.*

On motion of Rep. Bowler/Rep. Maviglio second, it was moved that the Belknap County Convention be on record as being opposed to proposed changes in administrative rules in the Department of Safety which would change the 150 foot safety distance for boats on the lakes, and that a letter to that effect be sent to appropriate state officials. *The motion passed unanimously.*

A copy of said letter is appended to these minutes.

The meeting adjourned at 9:00 p.m.

Dean Dexter  
*Delegation Clerk*



*State of New Hampshire*  
HOUSE OF REPRESENTATIVES  
CONCORD

**Addendum to Minutes of September 19, 1988**

September 20, 1988

Richard M. Flynn, Commissioner  
New Hampshire Department of Safety  
Hayes Safety Building  
10 Hazen Drive  
Concord, New Hampshire 03305

Dear Commissioner Flynn,

The Belknap County Delegation, consisting of 19 members representing towns that border Lake Winnepesaukee, Lake Winnisquam, Squam Lake, and hundreds of small bodies of water in the Lakes Region, would like to go on record as unanimously opposing the Department of Safety's request for rules changes on safe passage, water skiing, and personal flotation devices.

We strongly believe that the 150-foot safe passage requirement be maintained. Otherwise, lakefront erosion will be accelerated, waterfowl will be harmed, boating safety will be impaired, and the risk to swimmers and others using the lakefronts (such as mooring fields) will be increased.

We also request that water skiers not be able to begin from docks. This too causes erosion and is a safety hazard, not only for the skier, but for others as well.

The Belknap County Delegation believes strongly in safe boating and strong enforcement of existing Department of Safety rules. For this reason, we urge the rejection of the Department's request for rules changes at this time.

Sincerely,

Kenneth A. Randall, Chairman  
Belknap County Delegation  
New Hampshire Legislature

# **Belknap County Convention**

## **(Legislative Delegation)**

**October 17, 1988**

**County Courthouse, Laconia, NH**

### **MINUTES OF MEETING**

**PRESENT:** Reps. Randall, Dexter, Locke, Jensen, Pearson, Turner, Richardson, Maviglio, Hawkins, Hardy, Vogler, Thurston.

**ABSENT:** Reps. Bolduc, Golden, Harrington, Wixson, Campbell, Bowler, Holbrook.

The meeting convened at 6:30 p.m. with Rep. Hawkins, Chairman of the subcommittee on Gunstock, presiding.

The delegation interviewed the following persons for a vacancy on the Gunstock Area Commission: Philip Meriam, George W. Mayo, John P. Lawton, Marion M. Lord, Dennis A. White, Allan R. Turner, Paul E. Sottak, Aldace N. Howard, Paul L. Normandin, Marianne L. Houston, David H. Russell, Nathaniel M. Johnson.

On a motion of Rep. Pearson/Rep. Thurston second, it was moved that Paul L. Normandin of Laconia be appointed to fill the vacancy on the Gunstock Area Commission for a six-year term. On a roll-call vote of those in attendance (listed above), *the motion CARRIED UNANIMOUSLY.*

The meeting adjourned at 10:30 p.m.

Dean Dexter  
*Delegation Clerk*

# **Belknap County Convention**

## **(Legislative Delegation)**

**December 12, 1988**

**County Courthouse, Laconia, NH**

### **MINUTES OF MEETING**

**PRESENT:** Reps. Ballou, Bolduc, Hawkins, Pearson, Randall, Richardson, Rosen, Turner, Vogler, and Ziegler.

**ABSENT:** Reps. Campbell, Golden, Hardy, Holbrook, Locke, Maviglio, Peters, Rice, and White.

The December 12, 1988 meeting of the Belknap County Delegation was called to order at 7:10 p.m. by acting Chairman Randall.

Chairman Randall explained the role of the County Delegation and passed out reference law extracts to the new members. Commissioner Marsh briefly reviewed the Delegation/Commissioner interface and Finance Director Daigneault explained the accounting procedures used by the County.

Chairman Randall then called upon Gunstock Commissioner Normandin to explain the Delegation/Gunstock relationship and answered questions from the Delegation.

The meeting adjourned at 8:30 p.m.

Charles C. Vogler  
*Clerk*

# Belknap County Convention

## (Legislative Delegation)

December 14, 1988

County Courthouse, Laconia, NH

### MINUTES OF MEETING

**PRESENT:** Reps. Ballou, Campbell, Hardy, Hawkins, Holbrook, Locke, Maviglio, Pearson, Randall, Rice, Richardson, Rosen, Turner, Vogler, and Ziegra.

**ABSENT:** Reps. Bolduc, Golden, Peters and White.

The December 14, 1988 meeting of the County Delegation was called to order at 7:32 p.m. by Rep. Randall.

On a motion of Rep. Pearson/Rep. Hawkins second, it was moved to appoint Rep. Randall temporary chairman. *Passed.*

Rep. Hawkins, Chairman of the Nominating Committee, proposed the following slate of officers:

Rep. Randall, *Chairman*  
Rep. Bolduc, *Vice-Chairman*  
Rep. Vogler, *Clerk*

In addition to the above officers, Rep. Hawkins proposed the following additional members of the Executive Committee:

Rep. Hawkins  
Rep. Hardy  
Rep. Campbell  
Rep. Locke

There being no further nominations, the Chairman instructed the Clerk to cast one ballot for the proposed slate.

On a motion by Rep. Hawkins/Rep. Pearson second, it was moved to make the reimbursement rate for delegation meetings \$25.00 per meeting. On a roll call vote, Representatives Ballou, Hardy, Holbrook, Locke, Pearson, Randall, Rice, Rosen, Turner, Vogler, and Ziegra voted "yea". Representatives Campbell, Maviglio, and Richardson voted "nay". *Motion passed 12-3.*



On a motion by Rep. Hawkins/Rep. Turner second, a motion was made to make the mileage reimbursement rate \$.023 per mile. *Passed by voice vote.*

On a motion by Rep. Pearson/Rep. Hardy second, a motion was made to schedule delegation meetings only on the 2nd and/or 4th Mondays of the month whenever practicable. *Passed by voice vote.*

Chairman Randall then discussed the budget approval cycle and had representatives from each of the prior budget subcommittees outline their functions. Chairman Randall indicated he would make committee assignments at the next regular meeting.

On a motion by Rep. Vogler/Rep. Richardson second, it was moved that those delegation members attending the December 12, 1988 meeting of the delegation be reimbursed at the approved meeting/mileage rates. *Passed by voice vote.*

It was noted that the minutes of the October 17, 1988 delegation meeting incorrectly stated that the vote was unanimous for Mr. Normandin. Mr. Normandin was appointed by a majority vote only.

The next meeting of the Belknap County Delegation will be at 7:30 PM on December 19, 1988 at the Court House.

The meeting adjourned at 8:52 p.m.

Charles C. Vogler,  
Clerk

# **Belknap County Convention**

## **(Legislative Delegation)**

**December 19, 1988**

**County Courthouse, Laconia, NH**

### **MINUTES OF MEETING**

**PRESENT:** Reps. Ballou, Bolduc, Campbell, Golden, Hardy, Locke, Maviglio, Randall, Rice, Richardson, Turner, Vogler and Ziegra.

**ABSENT:** Reps. Hawkins, Holbrook, Pearson, Peters, Rosen, White.

The December 19, 1988 meeting was called to order by Representative Randall at 7:32 p.m. at the Court House.

County Treasurer Wakeman recommended that the delegation approve \$5,045,000 in tax anticipation bonding. On a motion of Rep. Richardson/Golden second, it was moved to authorize the County Treasurer to borrow an amount, not to exceed \$5,045,000.00, in tax anticipation notes. The roll call vote of those attending was unanimous.

Chairman Randall then opened the public hearing on the 1989 Belknap County Budget. It was noted this budget, as approved by the County Commissioners, represents a 8.25% increase in revenues to be raised by taxes over 1988. The proposed budget is for \$8,743,100.00.

Clement Lyon of the Belknap County Extension Service spoke outlining the work of this service. 80% of the proposed budget increase is due to salaries.

Sue Roberts spoke defending the budget of the Belknap Conservation District.

Robert Kay spoke defending the budget request of the Lakes Region Mental Health Assn. He indicated that his organization had provided over 100 hours of professional assistance to county jail this past year. In addition, he emphasized that the "surplus" and "accounts receivable" audit terms used in their financial statement did not reflect a lack of need for County funding.

Commissioner Marsh indicated the Airport Authority request was down this year and should further decrease in 1990.

Gale Malone outlined the functions of the Information and Referral program - Lakes Region Family Services.

Brian Hoffman discussed the CAP program in Belknap County.

In addition, George Mayo and Norman Brown, private citizens, spoke at the hearing.

The Public Budget Hearing was closed.

On a motion by Rep. Turner/Bolduc second, it was moved to approve the fund transfers recommended by the Commissioners by letter dated December 12, 1988 (attached). *Passed by voice vote.*

On a motion by Rep. Hardy/Turner second, it was moved that the Gunstock Area Commission be authorized to borrow on the full faith and credit of the County, the sum of \$400,000.00 at competitive rates of interest for the purpose of paying outstanding accounts payable resulting from improvement Project cost over-runs. Said Improvement Project Funding was originally authorized by the Delegation on September 16, 1985. This \$400,000.00 borrowing is to be in the form of a six-month note as completion financing to be replaced by permanent financing with a twenty-year note or bond as appropriate. *This motion passed unanimously on a roll call vote of attending members.*

On a motion by Rep. Turner/Locke second, it was moved that the Gunstock Area Commission be authorized to borrow against the \$400,000.00 funds in the amount not to exceed \$240,000.00 for the purpose of operations in anticipation of repaying same from income derived during the 1988-1989 ski season. *Passed by voice vote.*

Chairman Randall indicated he will mail out sub-committee assignments to delegation members shortly. In addition, he will send out a tentative schedule of budget hearings for the next few months.

The meeting adjourned at 9:46 p.m.

Charles C. Vogler  
Clerk

Atch: Fund Transfer Letter

To: County Commissioners

From: Finance Director

SUBJECT: Transfers

The following request for transfers are hereby being forwarded to the County Delegation for their consideration and necessary action:

Date	Department	From	To	Amount
12-19-88	Sheriff's Dept.	4140-0140	4140-0196	\$ 4,500.00
		4140-0140	4140-0191	1,500.00
	Contingency	9900-0001	4190-0379	3,600.00
	Dept. of Corrections	6100-0130	6100-0232	2,000.00
		6100-0130	6100-0193	3,000.00
	Totals			14,600.00
	Maintenance	5110-0721	5110-0710	5,000.00
		5110-0721	5110-0591	1,500.00
		5110-0721	5110-0232	500.00
		5110-0721	5110-0338	200.00
	Nursing	5140-0150	5140-0192	10,000.00
		5140-0150	5140-0339	5,000.00
		5140-0150	5140-0130	10,000.00
	Acitivities	5140-0335	5193-0150	1,500.00
	Totals			33,700.00



# Belknap County Convention

## (Legislative Delegation)

December 22, 1988  
County Courthouse, Laconia, NH

### MINUTES OF MEETING

A special telephone roll call meeting of the Delegation was conducted on December 22, 1988 by Clerk Charles Vogler at the request of Chairman Kenneth Randall.

At the meeting of the Delegation on December 19, 1988, two motions were passed relative to additional funding of the Gunstock Recreation Area. It was later determined by the County Attorney that these motions were procedurally flawed because proper notice of a public hearing had not been given for bonding in excess of \$100,000.00. In addition, the motions were flawed by indicating repayment by additional long-term bonding which had not been previously approved.

In recognition of the urgent need for operating cash by the Gunstock Recreation Area the following motion was made by Chairman Randall/Rep. Vogler second, and proposed to all Delegation members who could be reached by telephone. The motion reads, "Shall the Delegation authorize a suspension of the rules and waive all requirements of notice and meeting so that the Delegation may vote by telephone poll on authorization for the Gunstock Area Commission and the County Treasurer to issue a note in the face amount of \$100,000.00?". The following Representatives voted "yea": Ballou, Bolduc, Campbell, Hardy, Hawkins, Holbrook, Locke, Maviglio, Pearson, Peters, Randall, Rice, Richardson, Rosen, Turner, Vogler, White. Representatives Golden and Ziegler could not be reached. *Motion carried 17-0.*

Following the successful vote to waive rules, the following additional question, moved by Rep. Randall/Rep. Vogler second, was proposed to each Delegation member, "Shall the Delegation authorize the County Treasurer and Gunstock Area Commission to borrow on the full faith and credit of the County of Belknap the sum of \$100,000.00 at competitive rates of interest for the purpose of operations of said Gunstock Area in anticipation of repaying same from income derived during the 1988-1989 ski season; said \$100,000.00 borrowing to be in the form of a six-month note and to be in accord with the requirements of Chapter 399:15 of the session laws of 1959?" Voting "yea" were Representatives Ballou, Bolduc, Campbell, Hardy, Hawkins, Holbrook, Locke, Maviglio, Pearson, Randall, Rice, Richardson, Rosen, Turner, Vogler, White. Representatives Golden and Ziegler could not be reached. *Motion carried 17-0.*

To further consider additional funding of the Gunstock Recreation Area, a Delegation meeting is scheduled for Monday, **January 9, 1989** at 7:30 p.m. at the County Court House. (Note change in date from that previously announced by telephone.

Charles C. Vogler, Clerk

## Report of Finance Director

Belknap County is, as is the case with most municipal agencies, beginning to experience the effects of TRA 86, the tightening of the belt on the Federal level and its subsequent trickle down effect on local government.

Increased mandated costs in the area of Nursing Care and Care of Children as reflected in our Human Services budget is the result of this trickle down effect. The woes of Senate Bill 1 are beginning to take its toll in that those two line items account for 12% of the 19% requested budget for 1989.

Steps are being taken to cut costs and increase revenues. A new cash management system recently instituted will serve to generate approximately \$20,000.00 to \$25,000.00 more in interest income based upon average daily balances. Fees for a variety of services once charged are no longer being charged because they have become part and parcel to the cash management system which also supplies both payroll and vendor checks. The County has gone out to bid on its annual audit and will realize an approximate \$20,000.00 savings over the next three years in audit fees.

Department heads are continually looking for ways and means to generate new revenues and keep costs to a minimum. We are all too well aware of the high cost of government and the increased burdens shared by the taxpayer.

Departments officially went on line with a new computer system effective January 1, 1989. The system will save considerably in terms of man hours in the number of reports necessary to effectively run their respective operations. In areas of finance, the system will save dollars in terms of the reports it generates that were once included as a part of and cost of our audit.

The 1989 budget as approved by the County Convention on March 29, 1989 is as follows:

**REVENUES**

## General Government:

Taxes	\$5,525,000.00
Commissioners	196,438.00
Register of Deeds	400,000.00
Sheriff's Department	160,000.00
Department of Corrections	62,000.00
Human Services	56,000.00
Lakes Region Mutual Fire Aide	130,000.00
Nursing Home	2,218,949.00
Interest	<u>240,000.00</u>
Total	\$8,988,387.00

**EXPENDITURES**

Administration	\$137,685.00
Treasurer & Finance	91,755.00
County Attorney	128,112.00
Register of Deeds	231,793.00
Sheriff's Department	705,363.00
Maintenance	130,253.00
Medical Referee	10,200.00
Human Services	2,281,180.00
Department of Corrections	1,166,851.00
Outside Agencies	548,511.00
Debt Reductions	50,000.00
Interest	351,325.00
Contingency	-0-
Nursing Home	3,034,674.00
Capital Outlay	<u>120,685.00</u>
Total	\$8,998,387.00

The budget reflects a 19% increase in Revenue to be raised by Taxes over 1988.

Respectfully,  
Philip P. Daigneault  
Finance Director





# **BELKNAP COUNTY**

## **Audit Report**

**Year 1988**



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## INDEPENDENT AUDITOR'S REPORT

To the County Commissioners  
County of Belknap, New Hampshire

We have audited the general purpose financial statements of the County of Belknap, New Hampshire as of and for the year ended December 31, 1988, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion based on our audit. We did not audit the financial statements of the Gunstock Area Commission Enterprise Fund, as of and for the seven month period ended April 30, 1988, for which the statements represent 91 percent and 70 percent of the assets and revenues of the proprietary fund types. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Gunstock Area Commission is based solely on the report of other auditors.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinion.

As described in Note 1, the County does not record the long-term portion of accrued sick leave of \$204,283 in the Nursing Home Enterprise Fund as required by generally accepted accounting principles. This departure from generally accepted accounting principles results in an overstatement of retained earnings in the Nursing Home Enterprise Fund of \$204,283.

In our opinion, except for the effects on the financial statements of the departure from generally accepted accounting principles described in paragraph three above, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Belknap, New Hampshire, as of December 31, 1988, and the results of its operations and changes in financial position of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

CAREY, VACHON & CLUKAY, P.C.  
Certified Public Accountants

January 25, 1989



## EXHIBIT A COUNTY OF BELKNAP, NEW HAMPSHIRE

Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 1988

	Government Fund Types		
	General	Capital Projects	Enterprise
<b>ASSETS</b>			
Cash in banks (Note 2)	\$259,121	\$295,935	\$502,126
Investments (Note 2)		1,302,861	705,330
Receivables - trade	118,704		196,821
Due from other funds (Note 5)	19,431		16,694
Inventories			72,803
Prepaid expenses			234,594
Restricted Assets	68,026		42,899
Land & improvements-Net (Note 7)			1,548,165
Roads & Parking areas-Net (Note 7)			423,374
Buildings & improvements-net (Note 7)			1,313,472
Machinery & Equipment-net (Note 7)			6,789,010
Construction in Progress (Note 7)			1,718,988
Amount to be provided for general long-term obligations			
	<u>\$465,282</u>	<u>\$1,598,796</u>	<u>\$13,564,276</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts payable	\$327,168	\$260	\$410,018
Retainage payable		131,687	
Accrued Liabilities	96,666		98,404
Due to other funds (Note 5)	16,694	11,104	8,327
Accrued Expenses			367,938
Deferred revenues			16,577
Payable from restricted assets	68,026		42,899
Compensated absences payable (Note 4)			
General obligation bonds and notes payable (Note 4)		3,000,000	9,278,033
Total Liabilities	<u>508,554</u>	<u>3,143,051</u>	<u>10,222,196</u>
Fund Equity:			
Investment in general fixed assets (Note 1)			
Investment in enterprise fund			269,838
Contributed capital (Note 8)			1,995,829
Retained earnings			1,076,413
Fund Balances:			
Unreserved:			
Designated for subsequent year's expenditures (Note 6)	24,676		
Undesignated (Deficit)	(67,948)	(1,544,255)	
Total Fund Equity	<u>(43,272)</u>	<u>(1,544,255)</u>	<u>3,342,080</u>
	<u>\$465,282</u>	<u>\$1,598,796</u>	<u>\$13,564,276</u>

See notes to financial statements

## EXHIBIT B

### COUNTY OF BELKNAP, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund  
Balances - All Governmental Fund Types  
For the Year Ended December 31, 1988

	<u>Government Fund Types</u>		<u>Totals</u> <u>(Memoran-</u> <u>dum</u> <u>Only)</u>
	<u>General</u>	<u>Capital</u> <u>Projects</u>	
Revenues:			
Taxes	\$4,625,000		\$4,625,000
Charges for services	634,850		634,850
Intergovernmental revenues	29,190		29,190
Interest	213,191	\$205,793	418,984
Miscellaneous	311,704	4,106	315,810
Total Revenues	<u>5,813,935</u>	<u>209,899</u>	<u>6,023,834</u>
Expenditures (Note 3):			
Current:			
General Government	698,444		698,444
Public Safety	2,015,481		2,015,481
Health and Welfare	1,888,062		1,888,062
Education	142,946		142,946
Capital Outlay	143,885	1,682,332	1,826,217
Debt Service:			
Principal retirement	50,000		50,000
Interest	249,823		249,823
Total Expenditures	<u>5,188,641</u>	<u>1,682,332</u>	<u>6,870,973</u>
Excess of Revenues Over (Under)			
Expenditures	<u>625,294</u>	<u>(1,472,433)</u>	<u>(847,139)</u>
Other Financing (Uses):			
Operating transfers out	<u>(930,000)</u>		<u>(930,000)</u>
Excess of Revenues Over (Under)			
Expenditures and Other Uses	<u>(304,706)</u>	<u>(1,472,433)</u>	<u>(1,777,139)</u>
Fund Balances, (Deficit)			
beginning of year	<u>261,434</u>	<u>(71,822)</u>	
Fund Balances, (Deficit)			
end of year	<u>(\$43,272)</u>	<u>(\$1,544,255)</u>	<u>(\$1,777,139)</u>

See notes to financial statements

	Account Groups		Totals (Memoran- dum Only)
	General Fixed Asset	General Long-Term Debt	
<b>ASSETS</b>			
Cash in banks (Note 2)			\$1,057,182
Investments (Note 2)			2,008,191
Receivables - trade			315,525
Due from other funds (Note 5)			36,125
Inventories			72,803
Prepaid expenses			234,594
Restricted Assets			110,925
Land & improvements-Net (Note 7)	\$144,829		1,692,994
Roads & Parking areas-Net (Note 7)			423,374
Buildings & improvements-net (Note 7)	1,068,268		2,381,740
Machinery & Equipment-net (Note 7)	276,669		7,065,679
Construction in Progress (Note 7)	1,825,485		3,544,473
Amount to be provided for general long-term obligations		\$589,588	589,588
	<u>\$3,315,251</u>	<u>\$589,588</u>	<u>\$19,533,193</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts payable			\$737,466
Retainage payable			131,687
Accrued Liabilities			195,070
Due to other funds (Note 5)			36,125
Accrued Expenses			367,938
Deferred revenues			16,577
Payable from restricted assets			110,925
Compensated absences payable (Note 4)		\$239,588	239,588
General obligation bonds and notes payable (Note 4)		350,000	12,628,033
Total Liabilities		<u>589,588</u>	<u>14,463,389</u>
Fund Equity:			
Investment in general fixed assets (Note 1)	\$3,315,251		3,315,251
Investment in enterprise fund			269,838
Contributed capital (Note 8)			1,995,829
Retained earnings			1,076,413
Fund Balances:			
Unreserved:			
Designated for subsequent year's expenditures (Note 6)			24,676
Undesignated (Deficit)			(1,612,203)
Total Fund Equity	<u>\$3,315,251</u>		<u>5,069,804</u>
	<u>\$3,315,251</u>	<u>\$589,588</u>	<u>\$19,533,193</u>

See notes to financial statements

## EXHIBIT C

### COUNTY OF BELKNAP, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balances  
General Fund - Budget and Actual  
For the Year Ended December 31, 1988

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavor- able)</u>
Revenues:			
Taxes	\$4,625,000	\$4,625,000	
Charges for services	714,931	634,850	(\$80,081)
Intergovernmental revenues	21,895	29,190	7,295
Interest	190,000	213,191	23,191
Miscellaneous	336,468	311,704	(24,764)
Total Revenues	<u>5,888,294</u>	<u>5,813,935</u>	<u>(74,359)</u>
Expenditures (Note 3):			
Current:			
General Government	720,772	675,413	45,359
Public Safety	2,004,875	1,943,378	61,497
Health and Welfare	1,906,842	1,865,887	40,955
Education	163,592	163,592	
Capital Outlay	169,966	143,885	26,081
Debt Service:			
Principal retirement	50,000	50,000	
Interest	249,825	249,823	2
Total Expenditures	<u>5,265,872</u>	<u>5,091,978</u>	<u>173,894</u>
Excess of Revenues Over (Under)			
Expenditures	<u>622,422</u>	<u>721,957</u>	<u>99,535</u>
Other Financing (Uses):			
Operating transfers out:	<u>(930,864)</u>	<u>(930,000)</u>	<u>864</u>
Excess of Revenues Over (Under)			
Expenditures and Other Uses	<u>(308,442)</u>	<u>(208,043)</u>	<u>(100,399)</u>
Fund Balances,			
beginning of year	<u>261,434</u>	<u>261,434</u>	
Fund Balances, (Deficit)			
end of year	<u>(\$47,008)</u>	<u>\$53,391</u>	<u>\$100,399)</u>

See notes to financial statements



## EXHIBIT D

### COUNTY OF BELKNAP, NEW HAMPSHIRE

Combined Statement of Revenues, Expenses and Changes in Retained  
Earnings - All Proprietary Fund Types  
For the Year Ended December 31, 1988

	Proprietary Fund Types		Gunstock Area Comm. (Note 1)	Totals (Memoran- dum Only)
	Nursing Home	Correct. Industries		
Operating Revenues:				
Charges for services	\$1,697,922	\$5,624	\$4,050,529	\$5,754,075
Other	8,111			8,111
Total Oper. Rev.	<u>1,706,033</u>	<u>5,624</u>	<u>4,050,529</u>	<u>5,762,186</u>
Cost of Operations			<u>2,088,240</u>	<u>2,088,240</u>
Gross Profit from Operations	<u>1,706,033</u>	<u>5,624</u>	<u>1,962,289</u>	<u>3,673,946</u>
Operating Expenses:				
Personal services	1,736,410	4,031		1,740,441
Contractual services	21,713			21,713
Payroll taxes	212,626	302		212,928
Employee benefits	223,555			223,555
Dietary	71,959			71,959
Medical	171,176			171,176
Laundry	12,598			12,598
Housekeeping	13,751			13,751
Heat, light & power	107,905			107,905
Maint. & operating	19,283			19,283
Insurance	17,590			17,590
General	20,644		603,280	623,924
Administrative			544,019	544,019
Total Expenditures	<u>2,629,210</u>	<u>4,333</u>	<u>1,147,299</u>	<u>3,780,842</u>
Operating Income (loss)	<u>(923,177)</u>	<u>1,291</u>	<u>814,990</u>	<u>(106,896)</u>
Non-operating reveues (expenses):				
Interest income	4,132	26	66,924	71,082
Interest expense			(416,707)	(416,707)
Discounts earned			3,648	3,648
Gain (Loss) on disposition of fixed assets - net			(10,740)	(10,740)
Miscellaneous	(6,124)		4,401	(1,723)
Total non-operating rev. (expenses) - net	<u>(1,992)</u>	<u>26</u>	<u>(352,474)</u>	<u>(354,440)</u>
Income before oper. transfers	(925,169)	1,317	462,516	(461,336)
Oper.transfer in (Note 1)	899,019			899,019
Net Income	<u>(26,150)</u>	<u>1,317</u>	<u>462,516</u>	<u>437,683</u>
Retained earnings, beginning of year	<u>121,894</u>		<u>516,836</u>	<u>638,730</u>
Retained earnings, end of year	<u>\$95,744</u>	<u>\$1,317</u>	<u>\$979,352</u>	<u>\$1,076,413</u>

See notes to financial statements

**EXHIBIT E**  
**COUNTY OF BELKNAP, NEW HAMPSHIRE**  
 Combined Statement of Changes in Financial Position -  
 All Proprietary Fund Types  
 For the Year Ended December 31, 1988

	<b>Proprietary Fund Types</b>		<b>Gunstock Area Comm. (Note 1)</b>	<b>Totals (Memoran- dum Only)</b>
	<b>Nursing Home</b>	<b>Correct. Industries</b>		
Sources of Working Capital From oper:				
Net income (loss)	(\$26,150)	\$1,317	\$462,516	\$437,683
Charges to oper. not using working cap.				
Deprec. (Notes 1&7)			344,991	344,991
Working capital provided from oper.	(26,150)	1,317	807,507	782,674
Net book value of assets disposed			53,967	53,967
Increase in contr. capital	51,612		14,268	65,880
Total working capital provided	25,462	1,317	875,742	902,521
Application of Working Capital:				
Increase in Property and Equipment:				
Acquis. of fixed asst.	51,622		173,742	225,364
Reclassified from const. in progress			414,085	414,085
Increase in construction in progress			870,839	870,839
Decrease in fund held for capital outlay			(601,977)	(601,977)
Decrease in long-term oblig.			125,225	125,255
Total working capital appl.	51,622		981,914	1,033,536
Increase (decrease) in Working Capital	(\$26,160)	\$1,317	(\$106,172)	(\$131,015)
Changes in Components of Working Capital:				
Increase (decrease)				
Cash in banks	\$41,518	\$3,944	(\$281,676)	(\$236,214)
Investments			355,330	355,330
Receivables	28,255	924	46,226	75,405
Due from other funds	1,018			1,018
Inventories	12,127		(7,752)	4,375
Restricted assets	3,259			3,259
Prepaid expenses			99,176	99,176
Assets held for cap. outlay			(794,440)	(794,440)
Accounts payable	(6,475)		485,780	479,305
Accrued liabilities	(98,404)		2,665	(95,739)
Due to other funds	(4,776)	(3,551)		(8,327)
Accrued expenses			(121,469)	(121,469)
Deferred revenues			179,823	179,823
Payable from rest. assets	(3,259)			(3,259)
General long-term oblig.	577		(69,835)	(69,258)
Increase (Decrease) in Working Capital	(\$26,160)	\$1,317	(\$106,172)	(\$131,015)

See notes to financial statements

## **COUNTY OF BELKNAP, NEW HAMPSHIRE**

### **Notes to Financial Statements December 31, 1988**

#### **Note 1—Summary of Significant Accounting Policies**

The County of Belknap, New Hampshire was established in 1840 under the laws of the State of New Hampshire. The County boundaries include eleven New Hampshire municipalities located in central New Hampshire. The County operates under the Commissioner/Delegation form of government and provides services as authorized by state statutes.

The accounting policies of the County of Belknap, New Hampshire conform to generally accepted accounting principles for governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

#### **A. BASIS OF REPORTING**

The County, for financial reporting purposes, includes all of the funds and account groups relevant to the operations of the County of Belknap, New Hampshire. The financial statements presented herein do not include the Co-operative Extension Service and Soil Conservation District which have been formed under applicable state laws apart from the County.

The financial statements include the operations of the Gunstock Area Commission which is incorporated as a body politic and an agency of the County by the State of New Hampshire in 1959. The Commission is responsible for the operation of the former Belknap County Recreational Area. The Gunstock Area Commission is reported as of its latest fiscal operating year, April 30, 1988, which differs from the County's fiscal operating period. Prior to April 30, 1988, the Commission operated on a fiscal period ending September 30, 1987. Therefore, these financial statements include only a seven months operating cycle for the Commission. Certain expenses, primarily depreciation, are accounted for on a monthly pro-rata basis, resulting in seven-twelfths of the annual charge being reflected in these financial statements.

#### **B. BASIS OF PRESENTATION - FUND ACCOUNTING**

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/retained earnings, revenues, and expenditures/expenses. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the County:



### GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position rather than upon net income determination. The following are the County's governmental fund types:

**GENERAL FUND** - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

**CAPITAL PROJECT FUND** - Capital Project Fund is used to account for the financial resources used for the construction of a new correctional facility.

### PROPRIETARY FUND TYPES

Proprietary Funds are used to account for the County's ongoing activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position.

**ENTERPRISE FUNDS** - Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public or clients on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The County accounts for the Correctional Industries and the Gunstock Area Commission as self-supporting enterprise funds. The Nursing Home Fund is also accounted for as a self-supporting enterprise fund. However, the Fund receives a substantial operating subsidy from the General Fund on an annual basis to support current operations and fund capital purchases.

### ACCOUNT GROUPS

**GENERAL FIXED ASSET ACCOUNT GROUP** - Property, plant and equipment used in governmental fund type operations are accounted for in the General Fixed Asset



Account Group. Assets are capitalized at cost or estimated cost and are depreciated over the useful life of the asset. Depreciation is computed over the estimated useful life of the asset on the straight line method. Accumulated depreciation is reported as a reduction of investments in general fixed assets.

**GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP** - This group of accounts is established to account for all unmatured general obligation bonds and notes payable and accrued compensated absences of the County, except debt which is accounted for in Proprietary Type Funds.

### C. BASIS OF ACCOUNTING

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term obligations, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amount will be paid to the County; therefore, revenues are recognized based upon expenditures recorded. In the other, monies are virtually unrestricted as to purpose of the expenditure and are usually revocable only for failure to comply with the prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria is met.

The accrual method of accounting is used by the proprietary fund types.

During the course of normal operations, the County has numerous transactions between funds, including expenditure and transfers of resources to provide services, construct assets and service debt. The accompanying governmental and proprietary funds statements reflect such transactions as transfers.

### D. INVENTORIES

Inventories in the Proprietary Fund Types are valued at the lower of cost (first-in, first-out basis) or market.

### E. PROPRIETARY TYPE FUNDS -

#### PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are valued at cost. Depreciation has been

provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

	YEARS
Land and improvements	5-25
Roads and parking areas	5-25
Buildings and improvements	3-33
Machinery and equipment	2-33

The County has adopted the policy of charging depreciation expense against contributed capital in the Nursing Home Fund since all capital assets were purchased with contributed capital.

F. ACCRUED VACATION AND SICK LEAVE

Employees earn vacation time based on the following service schedule:

	DAYS EARNED PER MONTH
Less than ten years	1.25
More than ten years	1.67

Employees with less than ten years of service may accumulate up to a maximum of thirty days of unused vacation. Employees with more than ten years of service may accumulate up to forty days of unused vacation.

Employees earn sick leave benefits at the rate of one and one-quarter days per month of service. Employees may accumulate up to a maximum of 110 days of unused sick leave. Upon normal retirement, employees may receive 25% of accumulated sick leave benefits up to a maximum of twenty days at current salary rates at the time of retirement.

The County has not recorded the vested portion of accrued long-term sick leave, as required by Financial Accounting Standards Board Statement Number 43, in the Nursing Home Enterprise Fund. The Nursing Home Enterprise Fund portion of the accrued long-term sick leave of \$204,283 is included in the General Long-Term Obligation Account Group total of \$239,588. The County accounts for the current portion of this liability on a "pay as you go" basis.

G. TOTAL COLUMNS ON COMBINED FINANCIAL STATEMENTS

Total columns on the combined financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in accordance with generally accepted accounting principles.

Note 2 - Cash and Investments

The County's investment policy for Governmental and Proprietary Fund Types require that deposits and investments be made in New Hampshire based institutions that are insured by the Federal Deposit Insurance

Corporation and Federal Savings and Loan Insurance Corporation. The County limits its investments to money market accounts and certificates of deposit in accordance with New Hampshire state law.

At year end, the carrying amount of the County's deposits was \$1,168,107 and the bank balance was \$1,344,257. Of the bank balance, \$246,376 was covered by federal depository insurance and \$1,097,881 was uninsured and uncollateralized.

Investments outstanding at year end consist of certificates of deposit. The certificates of deposit had a carrying value and bank balance of \$2,008,191. Of the bank balance, \$100,000 was covered by federal depository insurance and \$1,908,191 was uninsured and uncollateralized.

### Note 3 - Budgetary Accounting

The County delegation is responsible for the adoption of budgets for all Governmental Fund Types and Nursing Home Enterprise Fund. Subsequent to the adoption of the budgets, the Commissioners may apply to the County Delegation for approval to make supplemental appropriations. Budget transfers between departments within any fund must be approved by the County Delegation. The budget reported in Exhibit C represent revised departmental appropriations as authorized by the County Delegation after effect of the following timing adjustments:

Total approved General Fund Budget	\$6,193,294
Adjustments:	
Continuing Appropriation:	
December 31, 1987	28,118
December 31, 1987	(24,676)
	<hr/>
Total Budget - GAAP Basis	<u>\$6,196,736</u>

Expenditures, as reported on Exhibit C, are reported on the same basis of budgetary appropriations. Certain expenditures which are required to be accrued, under generally accepted accounting principles, are not included on Exhibit C to enable proper comparison to budgetary appropriations as follows:

Exhibit C Expenditures	\$5,091,978
Accrued payroll paid in subsequent year	31,883
Accrued vacation costs	64,780
	<hr/>
Exhibit B Expenditures	<u>\$5,188,641</u>

### Note 4—Change In Long-Term Obligations

The following is a summary of debt transactions of the County for the year ended December 31, 1988 and April 30, 1988:



	General Long-Term Obligations Dec. 31, 1988	Gunstock Area Commission April 30, 1988
Debt Payable -		
Beginning of period	\$400,000	\$9,333,423
New Debt Issued		50,423
Debt Retired	(50,000 )	(105,813 )
Long-Term portion of accrued sick leave not previously booked.	239,588	
	<u>\$589,588</u>	<u>\$9,278,033</u>

In addition, the County previously issued \$3,000,000 bond anticipation note which was repaid on December 21, 1988 and subsequently reissued on December 21, 1988 with a due date of December 21, 1989. Principal and interest at the rate of 6.74% will be due at that time. Proceeds are being used to finance the construction of a new correctional facility authorized by the County Delegation May 18, 1987. The County Commissioners intend to issue twenty year general obligation bonds on December 21, 1989. Interest on temporary borrowings have been capitalized and are reported as part of construction in progress.

General obligation bonds payable at December 31, 1988 were issued on August 1, 1975 with an original amount of \$1,000,000 bearing interest at 6.95% per annum. The proceeds of the bond issue were used to fund court house improvements. The unpaid balance at December 31, 1988 of \$350,000 is payable in annual payments of \$50,000 until 1995.

General obligation bonds and notes payable relating to the Gunstock Area Commission at April 30, 1988 are comprised of the following individual issues:

	Interest Rate	Final Maturity Date	Annual Payment	Amount Issued	Balance at April 30, 1988
15-Year					
Serial Notes	6.49%	10/7/93	\$15,000	\$240,000	\$105,000
10-Year					
Serial Notes	7.00%	1/1/90	30,000	300,000	60,000
10-Year Munic- ipal Bonds	11.60%	3/10/93	Variable	760,000	340,000
5-Year Note	Variable	7/3/90	Variable	85,980	34,380
20-Year Notes	Variable	7/3/2004	Variable	426,000	282,086
20-Year Bonds	8.44%	9/1/2007	Variable	8,500,000	8,340,000
2-Year Note	8.0 %	7/2/88	2,030	4,060	2,030
3-Year Note	2.9 %	9/17/89	3,928	11,784	5,046
4-Year Note	8.0 %	9/9/90	4,300	17,200	12,891
6-Year Note	8.0 %	6/26/93	10,300	61,800	46,177
5-Year Notes	13.0%	12/15/92	6,432	44,265	44,265
3-Year Note	13.0%	1/2/91	2,068	6,204	6,158
					<u>\$9,278,033</u>



Interest and bond costs for the yer ended December 31, 1988 were \$27,800 for the General Fund and \$172,735 (capitalized) for the Capital Projects Fund.

Intrest and bond costs for the seven months ended April 30, 1988 for the Gunstock Area Commission were \$416,707.

The annual requirements to amortize the debt outstanding as of December 31, 1988, excluding the Gunstock Area Commission, (including interest of \$97,300) is as follows:

1989	\$74,325
1990	70,850
1991	67,375
1992	63,900
1993	60,425
1994	56,950
1995	53,475
	<u>\$447,300</u>

The annual requirements to amortize the debt outstanding of the Gunstock Area Commission as of April 30, 1988 (excluding interest expense) is as follows:

1989	\$403,258
1990	430,339
1991	406,957
1992	437,013
1993	352,980
1994 and thereafter	7,247,486
	<u>\$9,278,033</u>

#### Note 5 - Interfund Balances

Individual interfund receivable and payable balances at December 31, 1988:

Fund	Interfund Receivables	Interfund Payables
GENERAL FUND:		
Capital Projects Fund	\$11,104	
Enterprise Funds:		
Nursing Home Fund	4,776	
Correctional Industries Fund	3,551	

ENTERPRISE FUNDS:	16,694	
Due from General Fund		
GENERAL FUND:		
Due to Nursing Home Fund		\$16,694
CAPITAL PROJECT FUND:		
Due to General Fund		11,104
ENTERPRISE FUNDS:		
Nursing Home Fund:		
Due to General Fund		4,776
Correctional Industries Fund		
Due to General Fund		3,551
	<u>\$36,125</u>	<u>\$36,125</u>

### Note 6 - Designated For Future Year's Expenditures

Appropriations for certain projects and specific budget items not fully expended at year end are carried forward as continuing appropriations to the next year, in which they supplement that year's appropriations. At year-end, continuing appropriations are reported as components of fund balance and are detailed as follows:

Laconia Airport Authority	\$9,696
Lakes Region Community Services	1,900
Meals on Wheels Program	5,491
Community Action Transportation Program	2,166
Community Action Family Planning Program	2,688
Audit	1,975
Medical Referee	780
	<u>\$24,676</u>

### Note 7 - Enterprise Funds - Property, Plant and Equipment

Following is a summary of Enterprise Fund property plant and equipment and year end:

	Nursing Home Fund Dec. 31,	Gunstock Area Commis- sion Fund April 30,	Total
Land & Improvements	\$23,504	\$1,531,665	\$1,555,169
Roads & Parking Areas		542,922	542,922
Buildings & Improvements	1,363,914	821,416	2,185,330
Machinery & Equipment	365,346	8,815,059	9,180,405
Construction in Progress		1,718,988	1,718,988
	<u>1,752,764</u>	<u>13,430,050</u>	<u>15,182,814</u>
Less accumulated depreciation	788,572	2,601,233	3,389,805
	<u>\$964,192</u>	<u>\$10,828,817</u>	<u>\$11,793,009</u>

**Note 8 - Changes in Contributeds / Donated Capital**

Changes in contributed capital / donated capital are as follows:

	<b>Nursing Home Fund Dec. 31,</b>	<b>Gunstock Area Commis- sion Fund April 30</b>
Assets Contributed	\$51,631	\$14,268
Depreciation Applied to Contributed Capital	75,850	
Net Change	(24,219)	14,268
Contributed Capital - Beginning of Period	988,398	1,017,382
Contributed Capital - End of Period	<u>\$964,179</u>	<u>\$1,031,650</u>

**Note 9 - Pension Plans**

The County participates in the New Hampshire Retirement System, which is a multi-employer defined benefit pension plan. The system covers substantially all full-time permanent employees except employees of the Gunstock Area Commission. It requires that both the County and employees contribute to the plan and provide retirement, disability and death benefits.

Employees are eligible for normal retirement upon attaining age sixty and early retirement after reaching fifty-five, provided they have accumulated ten years of creditable service. For the year ended December 31, 1988, covered wages were \$2,612,878, 85% of total wages of \$3,059,792. Employee contributions were \$136,500, 5% of covered wages.

As of December 31, 1988, the unfunded accrued liability is not available. Cost of living increases to retirees is being funded by the County on a percentage reimbursement basis to the New Hampshire Retirement System. Actuarially determined vested and non-vested benefits have not been calculated for the County's portion of the plan. Additional disclosures required by generally accepted accounting principles have not been made available by the New Hampshire Retirement System. In addition, \$41,956 was contributed in 1988 as the County's share for employees who elected to "buy-back" years of prior creditable service under a decree from New Hampshire Superior Court (See Note 9).

Effective April 1, 1973, the Gunstock Area Commission entered into a comprehensive prototype of insured pension trust agreement (money purchase plan). The plan provides for participation by all full-time employees with three years service, with no minimum entry age and a maximum entry



age of 55. Money purchase contributions are set at 10% of salary. Contributions are made at a rate of 7% by employer and 3% by employees. Prior service is not funded. The normal retirement benefit basic settlement is a life annuity with payments guaranteed for 10 years. Employee contributions are fully vested, and vesting in employer contributions is provided on a 10-year sliding scale.

The pension expense for the seven months ended April 30, 1988 was \$5,422.

#### **Note 10 - Commitments and Contingencies**

##### **A. LITIGATION**

The County Attorney's Office and outside legal counsel estimate that any potential claims against the County which are not covered by insurance, except as discussed in Notes 9 and 10, are immaterial and would not affect the financial position of the County.

##### **B. GUNSTOCK AREA COMMISSION**

Under the act providing for the creation of the Gunstock Area Commission to manage and operate the County owned recreational area, serial notes or bonds of such Commission are considered to be the pledge of the full faith and credit of the County of Belknap, New Hampshire. The principal and interest on such obligations have been paid by the Commission since its inception in 1959.

##### **C. OTHER CONTINGENCIES**

The County participates in the federally assisted Medicaid program at the County Nursing Home. This program is subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time, although the County expects such amounts, if any, to be immaterial. The County received \$1,283,275 during the year ended December 31, 1988 in Medicaid funding through the State of New Hampshire.

#### **Note 11 - New Hampshire Retirement System Court Decree**

In a prior year, the New Hampshire Superior Court issued a court decree against the County of Belknap for failure to properly enroll new employees in the New Hampshire Retirement System. After appeal to the New Hampshire Supreme Court, the stipulation of the decree was amended to provide that employees whose service was terminated prior to 1974 may fund their prior service costs in the retirement system. The County is responsible for its pro-rata share of prior service costs. It is probable that additional employees may elect to buy back such past service costs in the future. It is the policy of the County to appropriate an annual estimate to cover such contingencies.



**Note 12 - Disputed Liabilities**

In accordance with state law, the County is responsible for a portion of welfare costs paid by the State of New Hampshire for clients which the County is legally liable. On a monthly basis, the County reviews monthly billing submitted by the State of New Hampshire and defers payments for disputed charges to the County. In addition, the State modified its billing procedure in 1981 to include certain past due claims for reimbursements previously denied by the County. The State of New Hampshire's claims from 1972 to 1981 have been settled. However, there still remains disputed claims from 1981 to present which have not been settled by the parties in dispute. Disputed reimbursement claims amount to \$100,889 as of December 31, 1988. No provision has been made in these financial statements for this contingent liability.

**Note 13 - Subsequent Events**

On January 18, 1989, the County issued \$5,000,000 of tax anticipation notes to fund 1989 operations until December, 1988. The notes were issued in \$100,000 increments with interest at 6.08%-6.28% per annum.

In addition, the Gunstock Area Commission received permission from the County Delegation to issue \$300,000 in short-term notes to cover unanticipated costs of its capital expansion program.

**INDEPENDENT AUDITOR'S REPORT  
ON SUPPLEMENTARY INFORMATION**

To the County Commissioners  
County of Belknap, New Hampshire

Our report on the audit of the general purpose financial statements of the County of Belknap, New Hampshire for the year ended December 31, 1988 appears on pages 1-2. We did not audit the financial statements of the Gunstock Area Commission Enterprise Fund. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Gunstock Area Commission is based solely on the reports of other auditors. This audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The additional information on pages 56 through 59 (inclusive) is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

CAREY, VACHON & CLUKAY, P.C.

January 25, 1989

## COUNTY OF BELKNAP, NEW HAMPSHIRE

## Schedule 1

Combining Balance Sheet - All Enterprise Funds

December 31, 1988 and April 30, 1988

## ENTERPRISE FUNDS

	Nursing Home Dec. 31,	Correct. Industries Dec. 31,	Gunstock Area Commission April 30,	Combined Total
<b>ASSETS</b>				
Cash	\$44,168	\$3,944	\$454,014	\$502,126
Temporary Investments			705,330	705,330
Accounts receivable	134,913	924	60,984	196,821
Due from other funds	16,694			16,694
Inventories	39,302		93,501	72,803
Prepaid expenses			234,594	234,594
Restricted Cash	42,899			42,899
Land & Improvements-Net	16,500		1,531,665	1,548,165
Roads & parking areas-net			423,374	423,374
Buildings & improvements-net	792,814		520,658	1,313,472
Machinery & equipment-net	154,878		6,634,132	6,789,010
Construction in progress			1,718,988	1,718,988
Total Assets	<u>\$1,242,168</u>	<u>\$4,868</u>	<u>\$12,317,240</u>	<u>\$13,564,276</u>
<b>LIABILITIES &amp; FUND EQUITY</b>				
Liabilities:				
Accounts payable	\$36,166		\$373,852	\$410,018
Accrued liabilities	98,404			98,404
Due to other funds	4,776	\$3,551		8,327
Accrued expenses			367,938	367,938
Deferred income			16,577	16,577
Payable from restricted assets	42,899			42,899
General obligation bonds and notes			9,278,033	9,278,033
Total Liabilities	<u>182,245</u>	<u>3,551</u>	<u>10,036,400</u>	<u>10,222,196</u>
Fund Equity:				
Investment			269,838	269,838
Contributed capital	964,179		1,031,650	1,995,829
Retained earnings	95,744	1,317	979,352	1,076,413
Total Fund Equity	<u>1,059,923</u>	<u>1,317</u>	<u>2,280,840</u>	<u>3,342,080</u>
Total Liabilities & Fund Equity	<u>\$1,242,168</u>	<u>\$4,868</u>	<u>\$12,317,240</u>	<u>\$13,564,276</u>

## COUNTY OF BELKNAP, NEW HAMPSHIRE

## Schedule 2

Schedule of General Fund Revenues - Budget and Actual  
For the Year Ended December 31, 1988

	Budget	Actual	Variance Favorable (Unfavor- able)
Revenues:			
County Taxes	\$4,625,000	\$4,625,000	
Charges for Services:			
Registry of Deeds	475,000	384,965	(\$90,035)
Sheriff's Department	121,900	132,455	10,555
Fire Dispatch	118,031	117,430	(601)
	714,931	634,850	(80,081)
Intergovernmental Revenues	21,895	29,190	7,295
Interest:			
Investment Income	175,000	178,634	3,634
Other	15,000	34,557	19,557
	190,000	213,191	23,191
Miscellaneous:			
Jail revenues	104,629	50,299	(54,330)
Rent	158,620	162,107	3,487
Welfare Recoveries	35,000	45,780	
Other	38,219	53,518	15,299
	336,468	311,704	(35,544)
Total Revenues	\$5,888,294	\$5,813,935	(\$85,139)

**COUNTY OF BELKNAP, NEW HAMPSHIRE****Schedule 3****Schedule of General Fund Expenditures and Other Financing Uses -  
Budget and Actual****For the Year Ended December 31, 1988**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor- able)</u>
Expenditures:			
Current:			
General Government:			
General Administration	\$161,987	\$149,010	\$12,977
Finance	81,817	80,463	1,354
County Attorney	105,769	95,694	10,075
Registry of Deeds	225,036	215,606	9,430
Property Maintenance	126,888	124,547	2,341
Legal Services	7,000	2,543	4,457
Contingency	3,275		3,275
County Delegation	9,000	7,550	1,450
	<u>720,772</u>	<u>675,413</u>	<u>45,359</u>
Public Safety:			
Sheriff's Department	649,805	628,899	(20,906)
House of Corrections	1,106,095	1,065,504	(40,591)
L. R. Fire Dispatch Center	248,975	248,975	
	<u>2,004,875</u>	<u>1,943,378</u>	<u>(61,497)</u>
Health and Welfare:			
Welfare Assistance	1,890,222	1,849,394	40,828
L. R. Mental Health Center	5,700	5,700	
Medical Referee	10,920	10,793	127
	<u>1,906,842</u>	<u>1,865,887</u>	<u>40,955</u>
Education:			
County Cooperative			
Extension Service	114,910	114,910	
Soil Conservation Service	28,036	28,036	
Community Action Program	20,646	20,646	
	<u>163,592</u>	<u>163,592</u>	
Capital Outlay:			
Finance	108,461	99,209	9,252
Courthouse	19,200	3,476	15,724
House of Corrections	1,761	1,750	11
County Attorney	2,000	1,876	124
Sheriff's Department	36,044	35,384	660
Registry of Deeds	2,500	2,190	310
	<u>169,966</u>	<u>143,885</u>	<u>26,081</u>



**COUNTY OF BELKNAP, NEW HAMPSHIRE****Schedule 3**

Schedule of General Fund Expenditures and Other Financing Uses -  
Budget and Actual (continued)  
For the Year Ended December 31, 1988

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor- able)</u>
Debt Service:			
Principal retirement	50,000	50,000	
Interest on Long-Term debt	27,800	27,800	
Interest on tax anticipation notes	222,025	222,023	2
	<u>299,825</u>	<u>299,823</u>	<u>2</u>
Total Expenditures	<u>5,265,872</u>	<u>5,091,978</u>	<u>173,894</u>
Other Financing Uses:			
Operating Transfer to Nursing Home Fund	930,864	930,000	864
	<u>930,864</u>	<u>930,000</u>	<u>864</u>
Total Expenditures and Other Financing Uses	<u>\$6,196,736</u>	<u>\$6,021,978</u>	<u>\$174,758</u>

**COUNTY OF BELKNAP, NEW HAMPSHIRE****Schedule 4**

Schedule of Changes in General Fixed Assets - By Category  
For the Year Ended December 31, 1988

<u>Department</u>	<u>Balance January 1, 1988</u>	<u>Current Activity</u>	<u>Balance Dec. 31, 1988</u>
Land and Improvements	\$144,829		\$144,829
Buildings and Improvements	1,811,296		1,811,296
Machinery and Equipment:			
Equipment	477,481	\$147,686	625,167
Vehicles	124,878	13,460	138,338
Construction in Progress:			
New Correctional Facility	143,153	1,682,332	1,825,485
	<u>2,701,637</u>	<u>1,843,478</u>	<u>4,545,115</u>
Less accumulated depreciation	1,102,512	127,352	1,229,864
	<u>\$1,599,125</u>	<u>\$1,716,126</u>	<u>\$3,315,251</u>

# Report of the Registry of Deeds

January 11, 1989

To The Honorable Commissioners of Belknap County:

As we reflect upon 1988, the Registry of Deeds had a very busy and productive year. The request for copies seem to be ever increasing. It is not unusual to have to deal with 100 or better copy requests per day.

I am very pleased to report that three Registry employees were honored with Certificates of Recognition at the N.H. Association of Counties Convention held last September. Cheshire County Registry of Deeds had been plagued with many staff problems and had fallen one month behind in indexing. Judith Livernois, Barbara Luther and Rachel Normandin, traveled to Keene and indexed for 12 continuous hours in order to bring them up to date.

We initiated the recording of mylar plans on January 1, 1988. The new procedure of flat filing these plans was very well accepted by the public. We recorded 584 plans and only utilized 5 drawers of our 15 drawer cabinet. It would appear that we did achieve our goal of conserving space.

A total of 17,540 documents were recorded in 1988. Due to the efficient and sophisticated indexing system, minutes after recordation of any given document, it is indexed and available for public use through an inquiry system terminal. Despite the tremendous volume of real estate transactions, turn around time for returning of original documents is one day.

The revenue for 1988 was \$389,225.85 showing a decrease of \$58,247.66 over that of 1987. We collected \$1,732,519.23 in Tax Stamp revenue for the State of New Hampshire. Of that amount, we received over 4% commission equalling \$69,300.79.

Virginia N. Tucker, Assistant Deputy Register of Deeds retired December 30, 1988 after 19 years of devoted service. She was a most valued employee and will be greatly missed. She was tendered a retirement party on December 28th. The Belknap County Commissioners presented her with a plaque and a lovely clock. The local attorneys, bankers, title abstractors, land surveyors and co-workers all contributed toward a trip to Florida for one week. Over 100 people attended the retirement party and it certainly was enjoyed by all.

I would like to thank the Commissioners and members of the delegation for their continued support and cooperation.

A special thank you to my devoted staff, for their continued loyalty, dedication and support.

Respectfully submitted,  
Everett D. Wheeler  
Register of Deeds

# **Report of Belknap County Nursing Home**

To the Honorable Commissioners of Belknap County:

The Belknap County Nursing Home has had, during 1988, a variety of experiences that are worthy of mention.

As we process new admissions to the facility, we again are looking at potential residents requiring a higher level of care which continues to challenge our staff. In previous written reports to you, I was pleased to inform you that the staff has risen admirably to these challenges and they continue to do so.

You were told of the pending nursing shortage that most nursing facilities were experiencing last year. This nursing shortage has become a reality. During the months of June and July, we had eight (8) vacancies among the twenty (20) authorized positions for professional nurses. This forty percent (40%) shortage forced us to either implore existing staff to work over-time hours and/or employ the services of medical nursing pools, both of which has proven to be costly. At certain times, shortages on the 2nd and 3rd shifts were covered by either our Director of Nurses, Kathleen M. Lord, RN or our Nursing Care Coordinator, Lulu Sears, RN. In the meantime, additional efforts were made to both retain present staff members and attract new ones. The problem has not been resolved and most likely will not be for several years to come. Our recruiting program has been partially successful but we still have professional vacancies as of the end of December.

As in the past, the Belknap County Nursing Home has been the recipient of much generosity from individuals and organizations. A new 1989 Ford Handicap Van equipped with a wheelchair lift came to us as a result of several large gifts from interested parties. The new Outdoor Recreational Area was made possible through donated funds from individuals and organizations.

During this time, the facility continued to be properly maintained by the Housekeeping and Maintenance Departments. The Dietary and Laundry Departments continue to meet the daily comfort needs of our residents. As in the past, our Nursing Department continues to provide the very best in health care. We are proud of our Activities Department which has through innovative projects and personal attention, made it what it is - "active".

Whatever success we may enjoy is a direct result of the many efforts of our entire staff. Our employees really care and the daily operation reflects upon them.

We had 25 residents who expired, transferred 1 into the facility, and 2 were discharged. We admitted 30 new residents. It is interesting to note that we are receiving them both younger and older than usual. Each year, we express our appreciation to individuals, organizations, agencies, the clergy and the medical profession. This year is no exception since we clearly recognize that without them, our task would be that much more difficult. Without the support and encouragement of the Belknap County Commissioners and the Belknap County Delegation, our task would be nearly impossible.

We, as a staff, look upon our duties as a public trust conveyed to us through the Delegation and the Commissioners. Our endeavors to provide quality care to our cherished elderly will continue in order to meet that trust. In turn, we extend our thanks for the opportunity to do so.

Respectively,

Donald D. Drouin, Sr., NHA  
*Administrator*



# Department of Corrections

Dear Belknap County Commissioners:

The year 1988 has come to close with many positive accomplishments which continues to make Belknap County Department of Corrections one of the most progressive in the state.

The most noted progression is that of the new facility. To date the new facility is about forty percent complete and is on schedule and on budget. Much credit can be given to Bill Combs, Clerk of the Works and Richard Glidden, Maintenance Director for monitoring construction and facilitating changes, when appropriate, in both design and practical application of systems. Such changes will simplify the future operations of the building as well as getting the most out of the County tax dollar.

Education and Training continues to be a priority. One staff member attended a Training Seminar for Staff Trainers at the National Institution of Corrections Academy in Boulder, Colorado. The program was specifically designed to educate staff training personnel to systematically design, develop and deliver classroom training programs to instruct correctional personnel in new techniques, changing laws and philosophies in what is becoming a very technical and professional field in law enforcement. This training will enable staff personnel to stay abreast of changing concepts, new and innovative ideas, as well as legal obligations. Such training is not only required by both Federal and State Standards, but necessary to keep staff personnel informed to enable them to serve Belknap County professionally.

We are in our second year of an Inmate Drug Testing Program which is a complete success. The Syva Emit ST Drug Detection system was purchased with federal funds (75%-25% matching funds) in 1987. Since that purchase, several inmates on work release have had their release suspended and "good time" taken. This made examples of drug offenders and created a realistic deterrent. Substance abuse by inmates who have access to non-secure areas have been substantially curtailed if not eliminated.

The newest program, "Jail Industries" has been the biggest success of the year. Belknap County Correctional Industries has been registered with the State of New Hampshire as a Contract Workshop and has been certified by the Bureau of Justice Assistance. This certification which is one of only twenty in the entire Country, allows Belknap County to manufacture and sell goods in interstate commerce. States and counties normally are prohibited from such activities under two federal laws. Since 1979 however, Federal

legislation has allowed state and county prison industries meeting certain criteria to be exempted from Federal constraints on marketing prisoner-made goods. Belknap County has met that criteria and have entered into contract with three different firms to assemble crutches and plastic dividers.

The concept brings private industry into the correctional facility utilizing inmate labor and paying the inmate a wage. This program utilizes inmate idle time, teaches them work "habits", pays taxes, and by deducting board from the inmate earnings, defrays the cost of incarceration. This program has a growth potential almost without limit and is a win-win proposition for everyone.

The Average Daily Population decreased slightly in 1988 over 1987 and the total bookings reflected ten transactions less than 1987. Statistically this reflects little change from 1987, however, the juvenile population was up slightly which is an inevitable trend with liability implications for Belknap County. The Juvenile issue will be addressed in the 1989 Legislature as a result of HB-758.

I wish to thank you as Commissioners, the Belknap County Legislative Delegation and the supporting committees for your assistance, respect and cooperation during 1988.

Respectfully submitted,  
Walter R. Newcomb  
*Administator*

# Belnap County Attorney

TO THE HONORABLE COMMISSIONERS  
OF BELKNAP COUNTY:

I hereby submit my report as Belnap County Attorney for the year ending December 31, 1988.

There were a total of 414 cases processed through this office in 1988. The breakdown of the cases is as follows:

A total of 253 indictments were returned by the 8 Grand Juries for the commission of the following felonies:

Accomplice to Burglary	9
Accomplice to Armed Robbery	2
Accomplice - Forgery	1
Accomplice to Theft by Unauthorized Taking	1
Armed Robbery	2
Arson	5
Assault by Prisoner	1
Attempted Burglary	1
Aggravated Felonious Sexual Assault	11
Attempted First Degree Assault	1
Attempted Forgery	1
Burglary	48
Carrying Loaded Weapon	1
Conduct After Accident	3
Disobeying Officer	1
Dispensing Controlled Drug	2
Escape	6
Felon in Possession of Firearm	1
Felonious Sexual Assault	3
First Degree Assault	4
Forgery	23
Fraudulent Use of Prescription	1
Issuing Bad Checks	9
Manufacture of Controlled Drug	2
Negligent Homicide	4
Operating While Habitual Offender	16
Perjury	1
Possession Controlled Drug - 2nd Offense	3
Possession Controlled Drug - Intent to Distribute	2
Possession Narcotic Drug	10

Possession Narcotic/Intent to Sell	8
Possession Stolen Property	1
Receiving Stolen Property	7
Robbery	7
Sale Controlled Drug	11
Sale Narcotic Drug	11
Second Degree Assault	4
Shoplifting	1
Theft of Firearm	2
Theft by Deception	2
Theft by Unauthorized Taking	16
Welfare Fraud	5
Witness Tampering	3
<hr/>	
TOTAL	253

The office also processed 39 misdemeanor informations initiating misdemeanor complaints in the Superior Court. In addition, a total of 68 misdemeanor appeals and 7 violation appeals from the Laconia District Court were taken to the Superior Court.

Additionally, the office filed 10 Petitions under the Uniform Reciprocal Enforcement of Support Act for the benefit of petitioners within the County, as well as bringing actions in 37 Petitions received from other states under URESA.

Respectfully submitted,

Edward J. Fitzgerald, III  
*Belknap County Attorney*



# Report of the Human Services Administrator

To the Honorable Belknap County Commissioners:

Our primary concern once again this year was the care of children, as we faced continued escalating costs in regard to services and placements.

Our hopes that rate setting and certification of providers by the Division of Children & Youth Services would help, were dampened by the court order of additional services. Some of these services in our opinion, were necessary to compensate for the lack of personnel, while others were added to assist foster families who receive minimal compensation.

Some of the additional services were as follows: new programs to work with delinquents, preparation of cases for termination of parental rights, transportation to counseling, court appearances, etc., day care for children in foster care, and supervised visits.

Needless to say, we ended the year with a deficit and will need to add additional monies to the budget drafted for 1989.

On a more positive note, a new director for the Division of Children and Youth Services was appointed during the summer and we have already had an opportunity to meet with her and discuss our mutual concerns. In addition, new legislation is being presented, one will assist the Division in receiving funding for additional staff and the other will assist counties in the collection of parental reimbursements.

The addition of a new computer this year provided my department with a program for tracking the children in the system, and has been a tremendous improvement over the system which we were able to keep manually.

The incentive funds which are received from the state to fund programs which will work with children at risk, were awarded to the following programs:

Mediation  
(1st year of funding)

Junior Companion Program  
(2nd year of funding)

Appalachian Mountain Teen Project  
(3rd year of funding)

Respectfully submitted,  
Carol N. Schonfeld

# **Belknap County Sheriff's Department**

## **1988 COUNTY REPORT**

As I complete my second term as High Sheriff of Belknap County, I find my department more involved than ever in supplying vital services to the people of Belknap County. These services include criminal investigations, civil process, court security and police dispatching.

Adult criminal investigations were up by 36 cases with a total of 262 investigations being conducted. Lt. Stephen Hodges, at the direction of the Belknap County Attorney, has been involved in a lengthy complex investigation within the City of Laconia. This investigation has taken hundreds of man-hours and is still ongoing at this time. Deputy Charles O'Connor conducted 139 polygraph examinations, an increase of 18 tests over the previous year. He also conducted 151 bad check cases, resulting in \$14,000.00 in restitution.

Our Juvenile Officer, Cpl. Richard Batstone, again this year provided a valuable service to the towns of Belknap County. Cpl. Batstone is not only involved in juvenile investigations and court prosecution, but is very active in the court diversion programs in Belknap County. His expertise is requested by individuals, police agencies, and schools, as well as the juvenile court system. Corporal Batstone's working knowledge of the juvenile justice system has brought him recognition throughout the country.

The expertise of Sgt. Linda Hickey in the field of child abuse investigations has once again been in great demand. As the public becomes more aware of the types of physical and sexual abuse that occurs, the more reports are made. Sgt. Hickey has proved her ability to handle these sensitive and often emotional cases, and her assistance has been requested not only by police agencies, but by schools and the New Hampshire Division of Children and Youth Services as well.

This year the department was able to add a great deal of experience to its criminal investigation unit by adding Deputy Robert Dupuis to its ranks. As a former Northern Commander for the N.H. Attorney General's Drug Task Force, with 18 years of law enforcement experience, Deputy Dupuis will be working with all the towns in the county, as well as the City of Laconia, in an effort to attack the illegal drug problem in Belknap County.

In an ongoing effort to improve the security of our court systems, a walk-through metal detector was installed in the Belknap County Superior Court. This unit was provided to us by the N.H. Unified Court System, and is manned by our court security personnel. Since its installation, several weapons, including handguns, as well as other contraband, were found on persons attempting to enter the court. This metal detector will be a great asset in helping to insure the security of our court. Also this year, Deputy

Alfred Noviello attended the U.S. Marshall's Court Security Seminar in Glynco, Georgia. The two weeks of intensive training covered all areas of courtroom security and will certainly give Deputy Noviello the knowledge to coordinate and implement new security procedures, which will continue to give Belknap County Superior Court the reputation of having the best security in the State of New Hampshire.

This year we saw the retirement of Lt. Eleanor W. Merrill from the Belknap County Sheriff's Department. Lt. Merrill served the department for more than twenty years and will be greatly missed by all who worked with her. The Civil Department, which was supervised by Sgt. Stephen Nedeau upon Lt. Merrill's retirement, experienced another year of growth. More than 4,000 civil writs were served bringing \$72,000.00 in revenue to the county. The Sheriff's Department processed more than 200 warrants and made 675 prisoner transports.

The Dispatch Center, which services our department plus ten towns and Marine Patrol, increased its radio and telephone calls by more than 50,000. Our Dispatch Center has now become computer assisted, which will enable us to provide more complete logs to the individual towns, and gives us the ability to recall quickly, past events for our department as well as the towns. This modernization of our Dispatch Center enables us to provide more information in less time than ever before.

In 1988, Sgt. Linda Hickey attended the Command Training Institute located in Wellsley, MA, where she received three weeks of intensive law enforcement management training. The Command Training Institute is recognized as a leader in the field of law enforcement management training. Also this year, Lt. Stephen Hodges was appointed to the Executive Board of the New Hampshire Police Association to serve on the Legislative Office Committee. Through this committee, law enforcement is able to express its views on legislation affecting law enforcement.

As always, I want to express my sincere thanks to the Commissioners, the Delegation members and each and every police department in the county for their continued cooperation and support.

Respectfully submitted,

Robert F. Gilbert  
*Sheriff*



## Gunstock Report

As the year 1988 came to a close, Gunstock completed the last phase of its 10 million dollar expansion program. Included in the project list was the addition of a new four-passenger chairlift, renovations to the main lodge, landscaping and roadway projects. This work compliments the installation of 5 new lifts, major trail renovation and expansion, the creation of a high tech/high capacity snowmaking system and expansion of base facilities that were part of phase 1 and 2 construction.

The final project build-out was the largest expansion effort in the county-owned resorts 52-year history and it revitalized every aspect of the resort's winter operations. Area residents responded to the enhanced product quality at Gunstock in record numbers as over 4,000 Belknap County residents purchased season ski passes and literally thousands of area school children took part in on-site alpine and cross country instruction and school outreach programs. Coupled with summer special events, school environmental programs, business and private functions, instruction programs, camping, ski touring opportunities, hiking, fishing and numerous other recreational/cultural opportunities, Gunstock impacted more area residents and visitors than any other governmental operation in the region.

A major element of the expansion effort at the Gilford facility has been a renewed emphasis on customer services. A comprehensive staff-wide educational effort and the expansion of a Customer Services staff brought Gunstock national recognition as it captured the Grand Award Of Excellence for customer services from the National Ski Areas Association.

Gunstock experienced one of its best winters ever in 1988 as it attracted over 130,000 day skiers and 60-70,000 season pass skier visits for a total of about 200,000 skier visits. The Gunstock Commission cited the cooperation and vision of the Belknap County Legislative Delegation as a key factor in the successful revitalization of the Gilford resort.

Their aid helped Gunstock to be able to live up to its Mission/Value Statement which sums up the direction/character of this unique facility. Gunstock is in the business of offering quality recreational, cultural, educational and environmental opportunities that will benefit Belknap County residents, the business community and visitors. Through prudent business practices Gunstock will continue its half century tradition of not using tax funds and will operate in a prudent way that will ensure future growth and vitality.



# 1988 Annual Report of the Belknap County Conservation District

**Community Planning:** The focus of the district program for this past year has been centered around community growth management. A major project undertaken within this area was the inventory and evaluation of selected wetlands of the town of Sanbornton. A steering committee composed of town residents was formed to offer guidance to the project and to represent the particular interests of the town. A field intern was then hired to collect data on each major wetland. A comprehensive resource inventory was conducted using *The Method For the Evaluation of Inland Wetlands in Connecticut*. Using this numerical evaluation system, the most important wetlands were selected for prime wetland designation.

Another important component of the community planning effort was the retainment of a private environmental consultant. This professional resource planner has been made available to the county towns to review project proposals in terms of land use capability, storm water management and environmental impact. The cost of the consultant's services are relayed to the applicant.

**Agriculture:** The District worked with the cooperative Extension Service and North Country Resource Conservation and Development (RC&D) project to collect forage samples from the Hay-Pasture Demonstration area. These samples were sent to UNH for nutritional analysis. The District has selected Andrew Howe of Gilford as the Belknap County Cooperator of the Year. He has been recognized for his outstanding effort in utilizing new and innovative farming techniques

**Conservation Education:** The District has selected Bruce Hamblett of Gilmanton, as Conservation Educator of the Year for Belknap County. Mr. Hamblett has been busy assembling original conservation education curriculum from various resource related agencies and groups.

**District Operations:** The Belknap County Conservation District was represented at the Northeast Regional NACD meeting in Boston. The District staff participated in several workshops and training sessions including the NH Municipal Law Lecture series and the SCS Stress Management workshop. The services of the NH Vocational Technical College were utilized to develop an informational brochure explaining the purpose of the Belknap County Conservation District.

**Water Quality:** The District worked closely with RC&D to promote and utilize the Watershed Resource Management.

# Belknap County Cooperative Extension Annual Report for 1988

## Introduction

In 1988, two studies were conducted of the UNH Cooperative Extension Service. In May, the Report of the Presidential Task Force on the Future of Cooperative Extension at the University of New Hampshire was released by President Gordon Haaland. In September, the Legislative Study Committee Report on UNH Cooperative Extension was released. The following is a brief summary of these reports:

*Presidential Task Force Report:* The members of the Task Force included Paul Bofinger, Frank Whittemore, Mary Louise Hancock, Stephen Taylor, Suzanne Knight, and Peter Horne. The Extension Service was identified as an outreach component of the University of New Hampshire, providing access to every community of the state to the knowledge base of the University. In addition, Extension has an important linkage to other land-grant universities and the National Extension System.

*The Extension Service has two major program thrusts:* Natural Resources and Family, Community, Youth Development. These program areas will be complemented by the development of issues-center programming, enabling Extension to be even more responsive and to more effectively address current and emerging issues.

The initiation of issues-programming requires some changes for Extension. Extension's basic approach, or mission, will continue to be educational, with changes in organizational structure, allocation of resources, and funding sources. Funding sources will have a great emphasis on state level resources.

The Legislative Study Committee included Senators Blaisdell, Charbonneau, and Disnard; and Representatives Sherburne, Dickinson, Townsend, and Wall. This Committee endorsed the above Presidential Task Force Report. The Legislative report recognized the Extension effort in reaching 250,000 people in New Hampshire annually. They also agreed with the need to develop issue-centered programming to deal with Water Quality, Nutrition and Health, Natural Resources Management, and Community Growth. This Committee specifically addressed funding; calling for more state level funding support for salaries, University System funding support for retirement and fringe benefits, and the development of a use fee system to help recover costs of materials, but not to charge clientele for professional time of Extension Educators providing a public service mission of the University and counties.

In 1989, the Cooperative Extension Service begins its 75th year of public education, providing a foundation for human development and natural

resource conservation. Extension is a unique partnership of federal, state, and county governments.

## **1988 ANNUAL REPORT FOR FORESTRY**

### **Sumner A. Dole III, Extension Educator**

The forestry program provides advice, information, education, and technical assistance to a diverse audience of landowners, shade tree owners, town officials and boards, forest industries and organizations. In 1988, over 1,800 people had contact with the forestry program.

The following is a summary of program activities:

- 4310 woodland acres examined with 234 landowners
- 1589 acres improved
- 5713 acres, federal cost-share practices
- 98 people advised on current-use assessment/taxation
- 1588 people attended 18 talks
- 172 acres had non-point pollution reduced
- 79 insect/disease problems identified/controlled
- 18 landowners hired private foresters for 1954 acres
- 21 Christmas tree growers assisted
- 6 towns received 16 assists
- 9 news articles
- 14 marketing assists
- 9 Tree Farms re-certified, 3 initial certifications

### **Program Highlights:**

\$40,000 U.S. Forest Service, authored grant to increase management of the State's private woodlands (State Funds)

\$40,000 U.S. Forest Service, co-authored grant to provide information and training to town officials/boards (State Funds)

Held ninth annual Current-Use Information Session for landowners and town officials

Conducted a pesticide re-certification program for Christmas tree growers statewide

Organized a land protection seminar for natural resource professionals, both private and public sectors

Arbor Day with the City of Laconia, school district, and Rotary Club

Designed and supervised erosion control measures on the Mt. Major Trail for access for logging, fire, rescue and hiking

Provided information, advisories, and presentations to the towns on the Land Conservation Investment Program with the Trust for N.H. Lands

Participated in and organized growth related seminars

"Spring Thing", educational open house at the Belknap Mill

Organized technical sessions for the N.H. Maple Producers Association



and the North American Maple Syrup Council

Town Forest activities with Meredith, Barnstead, Sanbornton, Gilford and Interlaken Park in Laconia.

## **1988 ANNUAL REPORT FOR HOME ECONOMICS**

**Barbara J. Hunter, Extension Educator**

This year 4,789 people in Belknap County received practical information and education relating to home and family life. The goal of home economics programming is to help people help themselves to prevent and/or solve problems in the following areas: Food, Nutrition and Health, Economic Stability and Security, Energy and Environment. Several examples of various impacts of the home economics program, utilizing different delivery methods, include the following:

### **Public Programs:**

20 overweight adults participated in a 10-week series on weight control focusing on behavior modification. As a result, 94% reported dietary changes, 74% reported making three or more changes, and 83% shared information with others. 70% of the participants lost weight. The average weight loss was 5.3 pounds.

314 people gained information about the most recent research about weight control and reduction.

210 people gained information about the relationship between nutrition and cancer.

12 adults attended a 4-part budgeting workshop series. Two months after completing the course 61% of the participants were managing their finances better than before because they set goals, developed financial plans, prepared net worth statements and established a record system.

47 people attended a 2-part series on pre-retirement planning including financial and emotional aspects.

### **Interagency Cooperation:**

- With the Lakes Region Parents and Children, Inc. to establish the "Family Connection", a child drop-in and family education center in Laconia. Serving on their advisory board, a \$5,000 grant from the N.H. Division for Children and Youth Services was obtained, enabling them to open the non-profit center last January.

- The Lakes Region Nutrition Coalition, formed to respond to healthy lifestyle issues, consists of the Laconia Women's Health Center, Lakes Region General Hospital, and the Cooperative Extension Service, and conducted the Great American Healthy Lunch "Eat to Beat Cancer" Day in March, with four restaurants and four school system participating.

- With the Lakes Region Planning Commission organized two more



household hazardous waste collection days, with nine towns participating, with the following results:

- 388 households participated
- 65 55-gallon drums of waste were hauled away
- 12 dump truck loads of paint cans, etc., collected
- 280 car batteries collected
- 595 gallons of used motor oil collected

### **Extension Groups:**

- 44 volunteer leaders from 8 Extension homemakers groups were trained to teach programs dealing with building family strengths, optimizing family income, and healthy lifestyles, with 728 people attending.
- During the year, these groups provide valuable leadership through their involvement in community service projects.

### **Education Via Mail:**

- 19 people enrolled in a 6-week "Money Mechanics" money management correspondence course.
- 700 families received the Extension Echoes, a monthly home economics newsletter.
- 74 families with infants received the *Cradle Crier* monthly newsletter. While 44 families of children 13-24 months old received the *Toddler Tales* quarterly newsletter.
- 173 people requested specific publications on topics ranging from household hazardous waste to cholesterol to caregiving for aging parents.

### **Media Effort:**

With WEMJ, a monthly consumer call-in radio program was started with the following topics: diet and nutrition, medicare, children and discipline, 4-H and youth activities, household hazardous waste, and cancer and nutrition.

## **1988 ANNUAL REPORT FOR EFNEP Frances Johnson, EFNEP Program Aide**

EFNEP (Expanded Food and Nutrition Education Program) provides nutrition education to low income families and youth. The goal of EFNEP is to improve the nutritional status of the family helping to break the cycle of poverty through practical education. Teaching is done in small groups and on a one-to-one basis in the family's home. Families are visited 2-4 times per month, and develop skills in shopping, menu planning and budgeting, how to prepare and store food.

Currently there are 14 families enrolled in EFNEP in the Laconia and Belmont areas. Several families are soon to graduate from the program.

Referrals for enrollees are recruited from WIC (Women, Infant, and Children's supplemental food program), Laconia City Welfare, Headstart and the Salvation Army.

The following are additional examples of EFNEP programs: A summer program for youth was conducted with the Laconia and Belmont Parks and Recreation Summer Programs, with a series of nutrition lessons presented to 156 youth, with the assistance of 9 volunteers who worked a total of 90 hours. Unit pricing information was provided at both the Belknap County "Spring Thing" and the Belknap County 4-H Fair. Several programs on Nutrition and Cancer have been conducted via the WIC program.

## 1988 ANNUAL REPORT FOR AGRICULTURE

**Bruce A. Marriott, Extension Educator**

The Agricultural Extension program reaches farmers and home gardeners with informal education on a one-to-one basis as well as through group meetings and demonstrations. This past year, 1,104 people received practical information and education through their contact with the Agricultural Agent.

This past year an informal agreement enabled the Belknap County Agricultural Agent to share livestock programs with Merrimack County and the Merrimack County Agricultural Agent to share programs in ornamental horticulture with Belknap County. This arrangement took advantage of the strengths of each agent and made for a stronger overall program.

Some examples of programs conducted this past year include the following:

### Group Meetings

- *Spring Thing* - A day-long series of educational workshops was conducted by the Belknap County Extension Service. This event was attended by over 500 people. A workshop on growing vegetables and flowers in containers was conducted.

- *Private Pesticide Applicator Training* - A joint program with Merrimack County trained 37 farmers in the safe use of pesticides and enabled them to obtain a State Restricted Use Permit.

- *Apple Grafting Workshop* - Held a hands-on workshop for 8 apple growers to learn how to graft over apple trees to varieties which have better market potential.

- *Swine Producers Twilight Meeting* - Educational program for new producers in Belknap and Merrimack counties on basics of baby pig management. Attended by 25 pork producers.

- *Lamb Grading Seminar* - Two sessions reaching 30 lamb producers were conducted to help producers reduce their production costs and market better lambs.

## Applied Research

- *Low-bush Blueberry Pruning Techniques* - Monitoring plots were established in blueberry fields pruned by burning and by mowing to determine the effectiveness of each method. If we can determine that mowing will be as effective as burning, blueberry growers might eliminate or reduce their use of fuel oil.

- *Hay/Pasture Improvement Plots* - Continued a cooperative effort with the Soil Conservation Service, the Belknap County Conservation District, and the North Country Resource Conservation and Development Project, conducted yield and quality analysis of test plots and summarized the data to show the differences between the different types of forage.

## 1988 ANNUAL REPORT FOR 4-H YOUTH DEVELOPMENT

### Virginia W. Clifford, Extension Educator

4-H provides educational opportunities to youth in Laconia and each town in Belknap County. Youth participate in 4-H by joining organized clubs, special interest courses, school enrichment programs and as individuals. 200 youth participated in clubs, 133 in special interest courses, 1,710 in school enrichment programs and 38 in individual study.

4-H relies upon volunteers for leaders and also develops leaders. 105 adults volunteered as club leaders, project leaders, or served on advisory boards. 49 older youth served as junior or teen leaders and assisted others with project work. Leader training is conducted on a one-on-one basis since most of these volunteers are employed outside the home and are not available for organized meetings. This, along with the lack of involvement of new adults in this program seriously limits the activities and project work. It will be more important as time goes on that programs are conducted with schools and more short-term special interest courses that involve a different type of volunteer.

310 projects were reported in the Animal Science area which includes Veterinary Science, beef, dairy, swine, poultry, dogs, horses, rabbits, goats, sheep, small animals and embryology. 126 youth were involved in plant science projects. Special projects in small fruits, tree fruits, flowers and vegetables were carried out. 332 members worked in the Mechanical Science projects which includes 252 Laconia and Alton school students using the new Space Technology Program "Blue Skies Below My Feet". 69 youth worked on Natural Resource Projects. 166 youth were involved in Citizenship Projects. 4 youth attended a week-long Citizenship Conference in Washington, D.C. 263 youth learned life skills by participation in communications, cultural heritage, expressive arts and hobby and collection projects. 43 youth were involved in health, safety and physical fitness activities. Youth are interested in good nutrition and in food preparation. 80 members worked on all aspects of this project. Home and Family living is an



important part of 4-H project work. 103 youth completed projects in management, home environment, clothing, child care and personal development.

County-wide events with high participation include Favorite Foods Day, County Fashion Day, County Fun Jams Contest, County Horse Judging and State 4-H Horse Show Qualifying Field Day, County 4-H Auction, County 4-H Fair, County 4-H Fair Jubilee, County Honors Night.

76 Belknap County youth attended 4-H camps, with \$1,305 awarded by the Belknap County 4-H Foundation for camperships. Funds of \$7,000 for running the County 4-H Center and Fairgrounds (owned by the Belknap County 4-H Fair Association, Inc.) was raised by leaders and members through donations, 4-H Auction and boat storage. Youth learn valuable skills by helping to raise funds and help in the upkeep of buildings and grounds at the 4-H Fairgrounds. Over 250 youth participated in the Fair, and over 80 helped in preparing the facilities for the Fair. Those youth planning to attend college were recommended for and received scholarship help.

It is very rewarding to see youth who developed many important skills while in 4-H return to the area upon completion of college or training. Laurie Callier of Belmont is now a nurse at Lakes Region General Hospital; Andy Robertson works at Gunstock in Public Relations; Todd Fleming works in the Laconia Planning Department; Michelle Fleming is a pharmacist for Osco Drug. These are just a few of the many youth who benefitted by being a part of the program.

Parents, leaders and members are excited about their 4-H work, new families are joining the program and clubs are expanding their memberships and activities.

#### **MEMBERS OF THE COUNTY EXTENSION COUNCIL**

Nathan Smith, Gilford  
Clement Lyon, Gilford  
John Moulton, Meredith  
Peter Farrell, Alton  
Addison Cate, Alton  
Charles Duso, Laconia  
Marge Koerber, Center Harbor  
Robert Ahterton, Belmont  
Frances Santos de Dios, Gilford  
Betty Shurbert, Gilford  
Marjorie Lydon, Laconia

#### **BELKNAP COUNTY COOPERATIVE EXTENSION**

Historic Belknap Mill (Second Floor)  
Beacon Street East  
P.O. Box 368  
Laconia, N.H. 03247  
524-1737





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MEMBERS OF THE COUNTY PLANNING COMMISSION

- Mayor [Name]
- [Name]
- [Name]
- [Name]
- [Name]
- [Name]
- [Name]
- [Name]
- [Name]
- [Name]

BELKNAP COUNTY GOVERNMENT CITIZENS

- [Name]
- [Name]
- [Name]
- [Name]
- [Name]



